

Table of Contents

Introduction	1
Basic Course	
Comprehensive Problem A—Bennett	7
Exercise 1—Madison	16
Exercise 2—Parks	21
Exercise 3—Bates	27
Exercise 4—Clark	33
Basic Supplemental Exercise	40
Intermediate Course	
Comprehensive Problem B—Graham	41
Exercise 5—Evans	57
Exercise 6—Carlton	62
Exercise 7—Moore	69
Exercise 8—Webster	76
Advanced Course	
Comprehensive Problem C—Kent	85
Exercise 9—Baylor	103
Exercise 10—Austin	111
Exercise 11—Fleming	119
Exercise 12—Sterling	127
Advanced Supplemental Exercises	135
Military Course	
Comprehensive Problem D—Fannin	143
Exercise 13—Winston	153
Exercise 14—Falls	158
Exercise 15—Carpenter	164
International Course	
Comprehensive Problem E—Holmes	169
Exercise 16—Hill	174
Exercise 17—Bryan	179
Appendix A—EIC Table	185
Appendix B—Tax Table	203
Appendix C—Blank Forms	215
Appendix D—2008 Answers	265

Comprehensive Problems and Practice Exercises

This workbook is designed to assist you in gaining additional practice in completing tax returns similar to the ones that might be encountered at a tax assistance site. For each course (basic, intermediate, advanced, military, and international), there is a comprehensive problem designed to incorporate as many issues as possible that will be taught in that course. Additionally, there are other practice exercises designed to reinforce specific frequently occurring scenarios.

The supplemental exercises, which follow the basic and advanced sections, can be used as additional exercises. The Comprehensive Problems and Practice Exercises are self-contained tax-return scenarios. The supplemental exercises build on information presented in previous practice exercises. This workbook can be used in a classroom setting or for self-study. It can be used to integrate the teaching of tax law and software tax preparation or the preparation of paper returns.

The returns for these problems and exercises can be prepared on tax preparation software or by utilizing the forms provided in Appendix C. To assist in paper return preparation, the earned income credit (EIC) Tables and Tax Tables are included in Appendices A and B, respectively.

The *Publication 4491-W* is designed to be used with *Publication 4491* and **Link & Learn Taxes** lessons to provide practice problems.

Link & Learn Taxes, *linking volunteers to quality e-learning solutions*, is the web-based learning program providing online training in tax return preparation that is available on **irs.gov**. You can select the time and place for training; available 24 hours a day.

The **Practice Lab**, which is electronic tax software integrated with **Link & Learn Taxes**, will connect you to **2009 tax preparation software** (TaxWise® online). This will enable you to prepare returns using the practice scenarios in this publication.

To access the practice lab you will need a password, which you can receive from the IRS or your site coordinator. If you do not know the password please contact your site coordinator or local IRS SPEC Relationship Manager.

Each problem and exercise is set up to resemble, as closely as possible, the process as it actually will happen at the site. Section A (pages 1 and 2) of **Form 13614-C, Interview/Intake and Quality Review Sheet** are completed as it would be by the taxpayer who visits the site. Section B, page 3, is left blank and you should complete it using the **interview notes** (which contain information that the volunteer would normally address during the interview with the taxpayer) before entering any necessary information, if using tax preparation software, or completing the forms, if preparing a paper return.

The completed Form 13614-C (Sections A and B) is to be used as a guide to ensure that all pertinent information is included on the return. (In a real-life situation you will review the information in Section A (parts I through V) with the taxpayer before completing Section B. In the training situation this is one step that cannot be addressed.)

The **documents** that follow the interview notes include social security cards, information for direct deposit, income documents, and any other documents the taxpayer may bring.

All returns prepared at a VITA/TCE site must go through the quality review process. **Section C of Form 13614-C or Form 8158, Quality Review Sheet** should be used to ensure that all critical elements are addressed. It is expected that each volunteer will ensure that a quality review is performed on each return prepared during the training process. Section C of Form 13614-C is included with each comprehensive problem and exercise.

Notes for the Instructor

This workbook can be used in a classroom where the integrated method of instruction is used. After each section is taught, volunteers input the related parts of the comprehensive problem into the software program to give them immediate reinforcement of the tax law application and practice in using the tax return preparation software.

In a classroom where tax law and software applications are treated as two separate classes, the comprehensive problem can be used as the demonstration problem.

For each of the comprehensive problems and practice exercises, the issues, and the Form 1040 line number on which they are reported, are illustrated in Table 1 (shown later).

Notes for the Student

If you are participating in a volunteer training class, the facilitator will instruct you in the best use of this workbook.

For the volunteer who is using Link & Learn Taxes or utilizing self-study, the comprehensive problem and practice exercises will help ensure that the concepts have been learned correctly.

Notes on the Comprehensive Problems, Practice Exercises, and Supplemental Exercises

Answers

For those who train with 2009 materials and 2008 software, there are answers available in the workbook for each comprehensive problem, practice exercise, and supplemental exercise. The table for 2008 answers can be found in Appendix D. The 2009 answer table will be available on **irs.gov**, key words “community network,” in mid December 2009.

The refund (balance due) amount for each step in the comprehensive problem is given following the input of the corresponding data. This is available so that students can ensure that they are on track as the problem progresses. A blank space has been provided to record the 2009 refund (balance due) answers.

Completing the Return

- When Schedule B is required, respond in the negative (unless the problem indicates otherwise) to the questions regarding financial accounts in foreign countries and distributions from, grantors of, or transferors to a foreign trust.
- When completing Form 2106 EZ or Schedule C-EZ, unless otherwise noted, assume that the following apply: the business vehicle was placed in service on January 1 of the tax year; the figure for “Other” mileage is 10,000 miles; written records are available; and there is another vehicle for personal use. If the mileage listed in the problem is for each month, remember to multiply this by the number of applicable months to compute the annual mileage.
- To make the training experience as realistic as possible, complete Section C of Form 13614-C, for each practice return after all the return is completed. In real-life situations, a quality review of each return must be performed ensure that all the critical data is addressed. Section C of Form 13614-C is included with each practice return.

Using Software in Training

- Since these problems were written for use with 2009 software and tables, reduce all year values by one year or as noted in the exercise when using 2008 software. For example, Comprehensive Problem C, line 13, which deals with stock sales for the Kents. If using 2008 software, change the year of sale to 2008.
- If using software, be sure that the same defaults are established for all computers used in the training class.
- When entering return data, use the user name “Training” when completing the problems/exercises to ensure that they are not included in the return database for the software program. This user name requires that social security numbers (SSN) and employer identification numbers (EIN) begin with three unique digits, followed by the electronic filing identification number (EFIN). The six Xs shown on the documents represent the EFIN.
- When a phone number is requested on the main information screen, use your area code and prefix provided on the intake sheet followed by any four digits.
- Replace “YS” with the two-letter state abbreviation for your state.
- If your state requires the filing of an income tax return, enter the state abbreviation. If your state does not require a tax return, check the box to indicate a return is not being prepared.
- For all training scenarios, income from Puerto Rico has not been excluded.
- For problems requesting that a Practitioner PIN personal identification number (PIN) be used, do not enter the data until all return information has been entered. Return to the main information screen to complete the PIN section.
- To be a complete return for training purposes, the return must be eligible for electronic filing. After inputting all the data and removing all the red exclamation marks in the tree, you are ready to do the diagnostic check. If there are any errors to prevent electronic filing, correct them and repeat the diagnostic check.

Preparing Paper Returns in Training

- After reading the material in the student guide (*Publication 4491*) or the screens in Link & Learn Taxes, complete the comprehensive problem and exercises for the course in which you wish to certify. Completing these problems will ensure that you have learned the concepts and will help you prepare for the certification test. If additional practice is needed, use Table 1 (which follows) to identify which problem/exercise contains the issues for which this practice is needed.
- The forms needed to complete the returns can be found in Appendix C. These are draft versions of the 2009 forms. When preparing real returns, make sure that any changes from the draft version to the final version are noted before completing the forms. Only one copy of each form is included. Make additional copies as needed. The EIC Table and the Tax Table can be found in Appendices A and B, respectively. The answers can be found in Appendix D.

Table 1 - Comprehensive Training Problems and Exercises - Basic

F O R M 1 0 4 0		S T U D I E D N E T		B E N N E T T	M A D I S O N	P A R K S	B A T E S	C L A R K
2008	2009		Exercise	Comp	1	2	3	4
Line	Line	Chapter	Subject					
1-5	1-5	4	Filing status	MFJ	S	HH	MFS	MFJ
6	6	6	Dependents-children	x		x	x	x
6	6	6	Dependents-other	x		x		
7	7	8	W-2	x	x	x	x	x
8a	8a	8	Taxable interest	x	x		x	x
9	9	8	Dividends					x
12	12	9	Small Business (C-EZ)				S1-1	S3-1
13	13	10	Capital gain					S3-2
15a	15a	11	IRA Distribution-code G				S1-2	S3-3
15a	15a	11	IRA Distribution-code 1					S3-4
19	19	13	Unemployment Compensation	x				
20	20	14	Social Security Benefits			x		
21	21	15	Other Income - W2G	x				
30	30	17	Penalty on early withdrawal of savings	x				
31a	31a	17	Alimony Paid					S3-5
32	32	17	IRA Deduction					S3-5
33	33	17	Student Loan Interest Deduct					S3-5
48	48	23	Child & Dependent Care	x				S3-6
50	49	24	Education Credits					
52	51	25	Child Tax Credit	x		x		x
51	50	26	Retirement Savings Credit	x				
60	59	27	Advanced EIC					
		30	EITC Worksheets					
64	64	30	Earned Income Tax Credit	x				
66	65	25	Additional Child Tax Credit	x				
73	73	31	Direct Deposit/Debit	x				

Table 1 - Comprehensive Training Problems and Exercises - Intermediate

F 1 O O R 4 M 0		S T U D I E D N E T		G R A H A M	E V A N S	C A R L T O N	M O O R E	W E B S T E R	T A Y L O R
2008	2009		Exercise	Comp	5	6	7	8	8
Line	Line	Chapter	Subject						
1-5	1-5	4	Filing status	MFJ	HH	HH	QW	HH	S
6	6	6	Dependents-children	x	x	x	x		
6	6	6	Dependents-other	x		x			
7	7	8	W-2	x	x	x	x	x	x
8a	8a	8	Taxable interest	x	x	x	x	x	
8b	8b	8	Non-taxable interest				x		
9	9	8	Dividends	x		x			
10	10	8	Taxable refunds					x	
12	12	8	Small Business (C-EZ)	x					x
15	15	11	IRA Distribution	x					
16	16	11	Pension income	x		x	x		
19	19	13	Unemployment Compensation						x
20	20	14	Social Security Benefits	x			x		
21	21	15	Other Income	x			x		
27	27	17	1/2 SE Tax	x					x
30	30	17	Penalty on early w/drawal of savings	x	x				
31	31	17	Alimony Paid	x					
32	32	17	IRA Deduction	x					
33	33	17	Student Loan Interest Deduct	x			x		
36	34	17	Jury pay adjustment	x					
40	40	20	Itemized Deductions	x				x	
47	47	23	Child & Dependent Care	x	x			x	
49	49	24	Education Credits	x		x	x		
52	51	25	Child Tax Credit	x	x	x			
53	52	26	Retirement Savings Credit	x	x	x			x
58	57	27	Self Employment Tax	x					
59	58	27	SS/MC Tax on Unreported Tips	x					
60	59	27	Add'l Tax on IRA	x					
61	60	27	Advanced EIC		x				
			EITC Worksheets	x	x	x	x	x	
66	65	30	Earned Income Tax Credit	x	x	x	x	x	
68	67	25	Additional Child Tax Credit	x		x	x		
74	75	31	Direct Deposit/Debit	x				x	x

Intermediate Comprehensive Problem

Problem B – Graham Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 8-2009)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
--------------------------------------	---	-----------------

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions please ask.**

You will need your:

- Tax information such as W-2s, 1099s, 1098s.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Wayne	M. I. H.	Last Name Graham	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Clare	M. I. F.	Last Name Graham	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 1290 Washington Street	Apt#	City Your City	State YS Zip Code Your Zip Code
4. E-mail n/a		Phone 336-111-XXXX	
5. Your Date of Birth 11/12/1950	6. Your Occupation Tutor		7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 03/27/1957	10. Spouse's Occupation Teacher		11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Part II. Family and Dependent Information

1. As of December 31, 2009 your marital status was:
- ☐ Single
- ☒ Married: Did you live with your spouse during any part of the last six months of 2009? ☒ Yes ☐ No
- ☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____
- ☐ Widowed: Date of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during the year.

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Married as of 12/31/09 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Cotton Graham	05/07/97	Daughter	12	Yes	No	Yes	No
Thomas Graham	01/14/89	Son	12	Yes	No	Yes	No
Hattie Forsyth	09/05/39	Mother	12	Yes	No	No	Yes

If additional space is needed please use page 4 and check here ☐

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Please continue on Page 2

Catalog Number 52121E

Form **13614-C** (Rev. 8-2009)

Problem B – Graham Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Life Events (Check Yes or No to all questions below)

- ☒ Yes ☐ No 1. If you are due a refund, would you like a direct deposit?
- ☒ Yes ☐ No 2. If you have a balance due, would you like a direct debit?
- During 2009 did you (or your spouse if filing a joint return):**
- ☒ Yes ☐ No 3. Buy a brand new vehicle? If yes, date of purchase: 06/23/2009
- ☐ Yes ☒ No 4. Buy a home? If yes, closing date: _____
- ☐ Yes ☒ No 5. Have a foreclosure or did the bank cancel any part of your mortgage loan?
- ☐ Yes ☒ No 6. Receive an Economic Recovery Payment from Social Security Administration, Railroad Retirement Board, or Veterans Administration? If yes, how much? ☐ \$250 ☐ \$500
- ☒ Yes ☐ No 7. Are you or your spouse a government retiree?
- ☒ Yes ☐ No 8. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
- ☐ Yes ☒ No 9. Live in an area that was affected by a natural disaster? If yes, where? _____
- ☒ Yes ☐ No 10. Pay college tuition for yourself, your spouse, or your dependents?
- ☒ Yes ☐ No 11. Have any student loans?
- ☐ Yes ☒ No 12. Make estimated tax payments or apply last year's refund to your 2009 tax?
If yes, amount _____

Part IV. Income – In 2009, did you (or your spouse) receive: (Check Yes or No to all questions below)

- ☒ Yes ☐ No 1. Wages or Salary
- ☒ Yes ☐ No 2. Tip Income
- ☐ Yes ☒ No 3. Scholarships
- ☒ Yes ☐ No 4. Interest/Dividends from: checking or savings accounts, bonds, CDs, brokerage, etc.
- ☒ Yes ☐ No 5. State Tax Refund: If yes, did you itemize your deductions last year? ☐ Yes ☐ No
- ☒ Yes ☐ No 6. Self-Employment Income (such as earnings from contract labor, small business, hobby, etc.)
- ☐ Yes ☒ No 7. Alimony Income
- ☐ Yes ☒ No 8. Proceeds (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)
- ☐ Yes ☒ No 9. Disability Income
- ☒ Yes ☐ No 10. Pensions, Annuities, and/or IRA Distributions
- ☒ Yes ☐ No 11. Unemployment Compensation
- ☒ Yes ☐ No 12. Social Security or Railroad Retirement Benefits
- ☐ Yes ☒ No 13. Income from Rental Property
- ☒ Yes ☐ No 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Identify: Gambling & Jury Duty

Part V. Expenses – In 2009 Did you (or your spouse) pay: (Check Yes or No to all questions below)

- ☒ Yes ☐ No 1. Alimony: If yes, do you have the recipient's SSN? ☒ Yes ☐ No
- ☒ Yes ☐ No 2. Contributions to IRA, 401 k, or other retirement account, including employer retirement account
- ☒ Yes ☐ No 3. Educational expenses (such as a computer, books, etc.)
- ☒ Yes ☐ No 4. Classroom supplies if you are a teacher
- ☒ Yes ☐ No 5. Medical expenses
- ☒ Yes ☐ No 6. Home mortgage interest
- ☒ Yes ☐ No 7. Real estate taxes for your home
- ☒ Yes ☐ No 8. Charitable contributions
- ☒ Yes ☐ No 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Problem B – Graham Intake and Interview Sheet, page 3 of 3

Section B. For Certified Volunteer Preparer Completion and Reminder	Section C. To be completed by a Certified Quality Reviewer
<p>Remember: YOU are the link between the taxpayer's information and a correct tax return! Verify the taxpayer's information on pages 1 & 2. Consult Publications 4012 & 17 as well as other tools. Make notes on this form as needed, especially when the taxpayer's information is missing or incorrect.</p> <p>Must be completed by Certified Volunteer Preparer</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? If yes, which ones:</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? If yes, which ones:</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 3. Did any of the persons listed in Part II, question 2 provide more than half of their own support? If yes, which ones:</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 4. Did the taxpayer provide more than half the support for each of the persons in Part II, question 2? If no, which ones:</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, question 2? If yes, which ones:</p> <p>_____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 6. Was the taxpayer's Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year _____</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No 7. Does the taxpayer qualify for the first-time homebuyers credit?</p> <p>Reminders</p> <p>Use Publication 4012 & 17 in making tax law determination.</p> <ul style="list-style-type: none"> • Earned Income Credit (EIC) with children - the qualifying child cannot be older than the taxpayer. • Qualifying Child/Qualifying Relatives - Rules have changed. • There are special rules for children of divorced, separated, or never married parents. <p>New Tax Benefits and credits under ARRA 2009</p> <ul style="list-style-type: none"> • Vehicle Sales Tax • Economic Recovery Payment • First-time homebuyer Credit • Energy Efficiency • Education Expense • Increase EITC & Child Tax Credit • Unemployment benefits <p>Making Work Pay Tax Credit</p> <ul style="list-style-type: none"> • Does the taxpayer need to adjust their W-4/W-4P withholding? 	<p>Check each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.</p> <p><input type="checkbox"/> 1. Section A & B of this form are complete.</p> <p><input type="checkbox"/> 2. Taxpayer's identity, address and phone number was verified.</p> <p><input type="checkbox"/> 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.</p> <p><input type="checkbox"/> 4. Filing Status is correctly determined.</p> <p><input type="checkbox"/> 5. Personal and Dependency Exemptions are entered correctly on the return.</p> <p><input type="checkbox"/> 6. All income shown on source documents and noted in Sections A, part IV is included on the tax return.</p> <p><input type="checkbox"/> 7. Any Adjustments to Income are correctly reported.</p> <p><input type="checkbox"/> 8. Standard, Additional or Itemized Deductions are correct.</p> <p><input type="checkbox"/> 9. All credits are correctly reported.</p> <p><input type="checkbox"/> 10. Withholding shown on Forms W-2,1099 and Estimated Tax Payments are correctly reported.</p> <p><input type="checkbox"/> 11. If direct deposit or debit was elected checking/saving account and routing information match the supporting documents.</p> <p><input type="checkbox"/> 12. Correct SIDN is shown on the return.</p>

Catalog Number 52121E

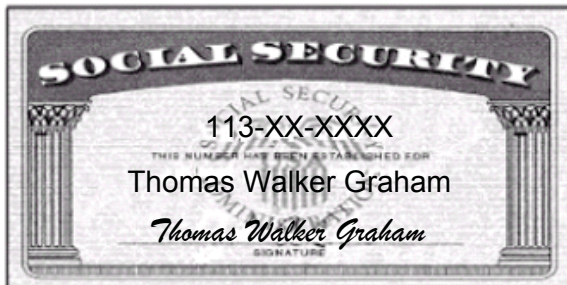
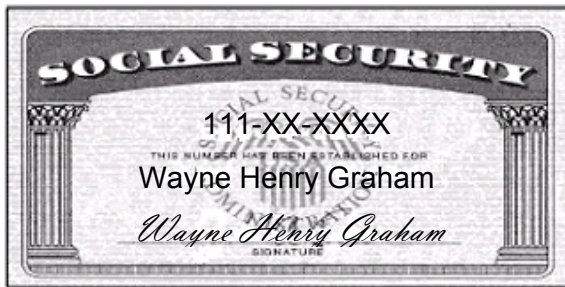
Form **13614-C** (Rev. 8-2009)

Interview Notes – Graham

- If using 2008 software, first enter the Economic Stimulus Payment received as \$900 on Worksheet 5.
- Both Wayne and Clare wish to contribute to the Presidential Election Campaign Fund.
- They want to file a joint return.
- Clare is a fifth grade teacher. She also works part time as a waitress.
- Prior to retiring as a police officer in June 2007, Wayne worked as an FBI agent for 10 years. During his career as an FBI agent he was not covered by social security. Wayne is currently self-employed as a math and science tutor.
- Clare's mother, Hattie Forsyth, has lived with Wayne and Clare for the entire year. Hattie's entire income consists of \$2,500 earned as a teacher's aide, \$300 in interest, and \$3,600 in social security benefits. Wayne and Clare provided more than half of Hattie's total support. She is a U.S. citizen, widowed, and 70 years old.
- Their son, Thomas, attends college. This year he is a junior.
- If Wayne and Clare are due a refund, they would like the refund deposited directly into their checking account. If they owe money, they want the amount paid by direct debit from their checking account.
- **If using 2008 software, apply 2008 tax law.**

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



Wayne A. Graham
Clare F. Graham
1290 Washington Street
Your City, State, and ZIP Code

3298

PAY TO THE
ORDER OF

\$


DOLLARS

GUILFORD NATIONAL BANK
New York, NY 10001

: 322070239 : 0020204523456

3298

Line 7—Wages

a Employee's social security number 112-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 11-1XXXXXX		1 Wages, tips, other compensation \$21,500.00		2 Federal income tax withheld \$156.77			
c Employer's name, address, and ZIP code Davidson County School System 1000 W. Tyrrell Street Wilmington, DE 19850		3 Social security wages \$22,700.00		4 Social security tax withheld \$1,407.10			
		5 Medicare wages and tips \$22,700.00		6 Medicare tax withheld \$328.78			
		7 Social security tips		8 Allocated tips			
		9 Advance EIC payment		10 Dependent care benefits \$1,000.00			
d Control number							
e Employee's first name and initial Last name Suff. Clare Graham 1290 Washington St. Your City, State and ZIP code		11 Nonqualified plans		12a See instructions for box 12 D		12b \$1,200.00	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12c		12d	
f Employee's address and ZIP code		14 Other					
15 State Employer's state ID number YS 11-1123456	16 State wages, tips, etc. \$21,500.00	17 State income tax \$718.81	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		


Form W-2 Wage and Tax Statement 2009 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Note: Form 8880 will appear in the TaxWise® Forms Tree—do not complete.

Refund Monitor – Refund (Balance Due): \$3,469 (2008)

\$_____ (2009)

a Employee's social security number 112-XX-XXXX		OMB No. 1545-0008		Safe, accurate, FAST! Use 		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 11-2XXXXXX		1 Wages, tips, other compensation \$4,425.33		2 Federal income tax withheld \$558.60			
c Employer's name, address, and ZIP code Scotland Family Style Restaurant 1515 Currituck Lane Assaria, KS 67416		3 Social security wages \$3,225.00		4 Social security tax withheld \$273.68			
		5 Medicare wages and tips \$4,425.33		6 Medicare tax withheld \$63.77			
		7 Social security tips \$1,200.00		8 Allocated tips			
		9 Advance EIC payment		10 Dependent care benefits			
d Control number KS12-327X-112							
e Employee's first name and initial Last name Suff. Clare Graham 1290 Washington St. Your City, State and ZIP code		11 Nonqualified plans		12a See instructions for box 12		12b	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12c		12d	
f Employee's address and ZIP code		14 Other					
15 State Employer's state ID number YS 11-987265	16 State wages, tips, etc. \$3,325.33	17 State income tax \$357.10	18 Local wages, tips, etc.	19 Local income tax	20 Locality name		

Form W-2 Wage and Tax Statement 2009 Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Refund Monitor – Refund (Balance Due): \$3,325 (2008)

\$_____ (2009)

Line 8—Interest

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Randolph Federal Credit Union 1078 Rowan Street Hartford, CT 06101		Payer's RTN (optional) 1 Interest income \$ 268.45 2 Early withdrawal penalty \$ 26.84		OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold;">2009</div> Interest Income Form 1099-INT	
PAYER'S federal identification number 11-3XXXXXX	RECIPIENT'S identification number 111-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
RECIPIENT'S name Wayne Graham Street address (including apt. no.) 1290 Washington St. City, state, and ZIP code Your City, State and ZIP code		4 Federal income tax withheld \$ 25.25 5 Investment expenses \$			
Account number (see instructions)		6 Foreign tax paid \$ 7 Foreign country or U.S. possession \$			
2nd TIN not. <input type="checkbox"/>		8 Tax-exempt interest \$ 9 Specified private activity bond interest \$			
Form 1099-INT Department of the Treasury - Internal Revenue Service					

Refund Monitor – Refund (Balance Due): \$3,310 (2008)

\$ _____ (2009)

Line 9—Dividends

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no. Alamance Global Inc 368 Halifax Street Bangor, ME 04401		1a Total ordinary dividends \$ 235.10 1b Qualified dividends \$ 235.10		OMB No. 1545-0110 <div style="font-size: 2em; font-weight: bold;">2009</div> Dividends and Distributions Form 1099-DIV	
PAYER'S federal identification number 18-1XXXXXX	RECIPIENT'S identification number 111-XX-XXXX	2a Total capital gain distr. \$		2b Unrecap. Sec. 1250 gain \$	
RECIPIENT'S name Wayne Graham Street address (including apt. no.) 1290 Washington Street City, state, and ZIP code Your City, State and ZIP code		2c Section 1202 gain \$ 3 Nondividend distributions \$		2d Collectibles (28%) gain \$ 4 Federal income tax withheld \$	
Account number (see instructions)		5 Investment expenses \$ 6 Foreign tax paid \$		7 Foreign country or U.S. possession \$	
2nd TIN not. <input type="checkbox"/>		8 Cash liquidation distributions \$		9 Noncash liquidation distributions \$	
Form 1099-DIV Department of the Treasury - Internal Revenue Service					

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED					
PAYER'S name, street address, city, state, ZIP code, and telephone no. New Hanover Industries Inc 368 Halifax Street Bangor, ME 04401		1a Total ordinary dividends \$ 256.78	<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-size: 0.8em;">OMB No. 1545-0110</div> <div style="font-size: 0.8em;">Form 1099-DIV</div>		Dividends and Distributions
		1b Qualified dividends \$			
		2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	Copy C For Payer	
PAYER'S federal identification number 18-3XXXXXX	RECIPIENT'S identification number 112-XX-XXXX				
RECIPIENT'S name Clare Graham Street address (including apt. no.) 1290 Washington Street City, state, and ZIP code Your City, State and ZIP code		2c Section 1202 gain \$	2d Collectibles (28%) gain \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.	
		3 Nondividend distributions \$	4 Federal income tax withheld \$ 175.00		
		5 Investment expenses \$	6 Foreign tax paid \$		
		7 Foreign country or U.S. possession	8 Cash liquidation distributions \$		
		9 Noncash liquidation distributions \$	2nd TIN not. <input type="checkbox"/>		
Account number (see instructions)					

Form **1099-DIV**
Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$3,405 (2008)
\$_____ (2009)

Line 10—Taxable Refunds

Wayne and Clare did not itemized their taxes last year but received a refund from the state department of revenue in the amount of \$450. They want to know if it is taxable.

Line 12—Business Income, Schedule C-EZ

Wayne is self-employed as a math and science tutor. He furnishes you with the following information, which is the income generated from his home and his total expenses:

Gross income: \$3,250 was received from various sources.

Business expenses:

Advertising \$150
 Supplies \$875
 Agency fees \$50

Last year Wayne drove his vehicle 11,229 miles for personal use and 108 miles each month for business. Wayne placed this vehicle in service on June 1, 2007. The vehicle was available for personal use during off-duty hours. Wayne and Clare have another vehicle for personal use. All documentation is written.

Wayne also works as an independent contractor for a tutoring service, and he furnishes you with Form 1099-MISC.

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents		OMB No. 1545-0115		Miscellaneous Income
Stokes Educational Services 919 Wilson Highway, Suite 2020 Concord, NH 03301		\$		2009 Form 1099-MISC		
		2 Royalties				
		\$				
3 Other income		\$		4 Federal income tax withheld		Copy 2 To be filed with recipient's state income tax return, when required.
\$		\$				
PAYER'S federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds		6 Medical and health care payments		
11-7XXXXXX	111-XX-XXXX	\$		\$		
RECIPIENT'S name		7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest		
Wayne Graham		\$ 1,290.00		\$		
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds		
1290 Washington St.		\$		\$		
City, state, and ZIP code		11		12		
Your City, State and ZIP code		13 Excess golden parachute payments		14 Gross proceeds paid to an attorney		
Account number (see instructions)		\$		\$		
15a Section 409A deferrals	15b Section 409A income	16 State tax withheld		17 State/Payer's state no.		18 State income
\$	\$	\$		\$		\$

Form **1099-MISC** Department of the Treasury - Internal Revenue Service

Wayne uses the business code 611000 on his Schedule C-EZ.

Refund Monitor – Refund (Balance Due): \$2,449 (2008)

\$_____ (2009)

Line 16—Pensions and Annuities

After Clare lost her job with Adams Branch School District, she was required to take a total distribution of her 401K. Clare elected to make a trustee-to-trustee rollover. She provides you with the following statement:

<input type="checkbox"/> CORRECTED (if checked)		<div> <div>1 Gross distribution</div> <div>2a Taxable amount</div> </div> <div> <div>2b Taxable amount not determined <input type="checkbox"/></div> <div>Total distribution <input checked="" type="checkbox"/></div> </div>		<div>OMB No. 1545-0119</div> <div>2009</div> <div>Form 1099-R</div>	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code Buncombe Investments 145 Halifax Way Providence, RI 02904		<div> <div>1 Gross distribution</div> <div>2a Taxable amount</div> </div> <div> <div>2b Taxable amount not determined <input type="checkbox"/></div> <div>Total distribution <input checked="" type="checkbox"/></div> </div>		<div>OMB No. 1545-0119</div> <div>2009</div> <div>Form 1099-R</div>	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S federal identification number 11-8XXXXXX	RECIPIENT'S identification number 112-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.	
RECIPIENT'S name Clare Graham Street address (including apt. no.) 1290 Washington St. City, state, and ZIP code Your City, State and ZIP code		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	This information is being furnished to the Internal Revenue Service.	
7 Distribution code(s) G		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	9a Your percentage of total distribution % 9b Total employee contributions \$	
1st year of desig. Roth contrib.		10 State tax withheld \$	11 State/Payer's state no. 	12 State distribution \$	
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality 	15 Local distribution \$	

Form 1099-R Department of the Treasury - Internal Revenue Service

Wayne is an eligible retired public safety officer and has records showing he paid \$3,500 directly from his retirement plan for health insurance.

<input type="checkbox"/> CORRECTED (if checked)		<div> <div>1 Gross distribution</div> <div>2a Taxable amount</div> </div> <div> <div>2b Taxable amount not determined <input type="checkbox"/></div> <div>Total distribution <input type="checkbox"/></div> </div>		<div>OMB No. 1545-0119</div> <div>2009</div> <div>Form 1099-R</div>	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S name, street address, city, state, and ZIP code Baker Police Department 908 Polk Parkway N.E. Columbus, OH 43216		<div> <div>1 Gross distribution</div> <div>2a Taxable amount</div> </div> <div> <div>2b Taxable amount not determined <input type="checkbox"/></div> <div>Total distribution <input type="checkbox"/></div> </div>		<div>OMB No. 1545-0119</div> <div>2009</div> <div>Form 1099-R</div>	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER'S federal identification number 11-9XXXXXX	RECIPIENT'S identification number 111-XX-XXXX	3 Capital gain (included in box 2a) \$	4 Federal income tax withheld \$ 950.00	Copy B Report this income on your federal tax return. If this form shows federal income tax withheld in box 4, attach this copy to your return.	
RECIPIENT'S name Wayne Graham Street address (including apt. no.) 1290 Washington St. City, state, and ZIP code Your City, State and ZIP code		5 Employee contributions /Designated Roth contributions or insurance premiums \$	6 Net unrealized appreciation in employer's securities \$	This information is being furnished to the Internal Revenue Service.	
7 Distribution code(s) 7		IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other \$ %	9a Your percentage of total distribution % 9b Total employee contributions \$ 48,483.00	
1st year of desig. Roth contrib.		10 State tax withheld \$	11 State/Payer's state no. 	12 State distribution \$	
Account number (see instructions)		13 Local tax withheld \$	14 Name of locality 	15 Local distribution \$	

Form 1099-R Department of the Treasury - Internal Revenue Service

Refund Monitor – Refund (Balance Due): \$1,919 (2008)

\$_____ (2009)

Prior to working for the police department, Wayne worked as an FBI agent for 10 years. Before leaving the FBI he was considered a vested employee. Wayne provides you with the following statement:

PAID BY OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P.O. BOX 45 BOYERS, PA 16017-0045		STATEMENT OF ANNUITY PAID Copy B - File with Federal tax return		2009	OMB No. 1545-0119 Form 1099-R Distributions From Pensions, Annuities, Retirement or Profit- Sharing Plans, IRAs, Insurance Contracts, etc.
PAYER's Federal Identification 11-6XXXXXX	Recipient's ID No. (Annuitant) 111-XX-XXXX	Account number (Retirement Claim No.) CSA A2544112		1. Gross distribution \$3,240.00 2a. Taxable amount \$2,240.00 4. Federal Income Tax Withheld \$240.00 10. State Income Tax Withheld NONE 10. State Income Tax Withheld NONE	
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums \$283.00	PAID TO Wayne Henry Graham 1290 Washington St. Your City, State and ZIP Code		7. Distribution Code(s) 7-NONDISABILITY 9b. Total Employee Contributions \$15,854.00		
Form CSA 1099R (Rev. 1/2005) This information is being furnished to the Department of Treasury - Internal Revenue Service					
To separate, tear on perforation					

Line 19—Unemployment Compensation

After Clare lost her job, she received unemployment for about six months. Clare provides you with the following statement:

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				Certain Government Payments	
PAYER'S name, street address, city, state, ZIP code, and telephone no. Employment Security Commission 10 Warren Avenue Greensboro, NC 27401		1 Unemployment compensation \$ 2,950.00	2009 Form 1099-G		Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
		2 State or local income tax refunds, credits, or offsets \$			
PAYER'S federal identification number 11-5XXXXXX	RECIPIENT'S identification number 112-XXXXXX	3 Box 2 amount is for tax year	4 Federal income tax withheld \$ 375.00		
RECIPIENT'S name Clare Graham Street address (including apt. no.) 1290 Washington Street City, state, and ZIP code Your City, State and ZIP code Account number (see instructions)		5 ATAA payments \$	6 Taxable grants \$		
		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>		
		9 Market gain \$			
Form 1099-G		Department of the Treasury - Internal Revenue Service			

Refund Monitor – Refund (Balance Due): \$2,363 (2008)
\$_____ (2009)

Line 20a—Social Security Benefits

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
2009 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE FOR MORE INFORMATION.		
Box 1. Name Wayne H. Graham	Box 2. Beneficiary's Social Security Number 111-XX-XXXX	
Box 3. Benefits Paid in 2009 \$9,880.00	Box 4. Benefits Repaid to SSA in 2009	Box 5. Net Benefits for 2009 (Box 3 minus Box 4) \$9,880.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit: \$8,539.00 Medicare Part B premiums deducted from your benefits: \$1,156.00 Medicare Prescription Drug premiums (Part D) deducted from your benefits: \$185.00 Total Additions: \$9,880.00 Benefits for 2009: \$9,880.00		DESCRIPTION OF AMOUNT IN BOX 4 Box 6. Voluntary Federal Income Tax Withholding Box 7. Address 1290 Washington Street Your City, State and ZIP Code Box 8. Claim Number (Use this number if you need to contact SSA.)
Draft as of May 15, 2009 - Subject to Change		
Form SSA-1099-SM (1-2009) DO NOT RETURN THIS FORM TO SSA OR IRS		

Refund Monitor – Refund (Balance Due): \$1,400 (2008)
\$_____ (2009)

Line 21—Other Income

<input type="checkbox"/> CORRECTED (if checked)				OMB No. 1545-0238 2009 Form W-2G Certain Gambling Winnings	
PAYER'S name, address, ZIP code, federal identification number, and telephone number Harnett Casino 1976 Orange Grove Ln. Detroit, MI 48233 Payer ID: 11-0XXXXXX 336-555-XXXX	1 Gross winnings \$375.00	2 Federal income tax withheld 55.00	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported. Copy C For Winner's Records		
	3 Type of wager Poker	4 Date won 05 : 15 : 2009			
	5 Transaction	6 Race			
	7 Winnings from identical wagers	8 Cashier			
WINNER'S name, address (including apt. no.), and ZIP code Clare Graham 1290 Washington Street Your City, State and ZIP code	9 Winner's taxpayer identification no. 112-XX-XXXX	10 Window	Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. Signature ► Clare Graham		
	11 First I.D.	12 Second I.D.			
	13 State/Payer's state identification no.	14 State income tax withheld XXXXXXXXXX1XXXXX			
Date ► 5/15/2009					
Form W-2G Department of the Treasury - Internal Revenue Service					

In addition to Clare's poker winnings, she had \$1,040 in losses.

Line 23—Educator Expenses

As a full-time fifth grade teacher, it was necessary for Clare to purchase classroom supplies and computer software that totaled \$275.00. She was not reimbursed for these out-of-pocket expenses.

Line 27—One-Half of Self-Employment Tax Adjustment

If you are using TaxWise[®], the adjustment for one-half of the self-employment tax will calculate automatically. (Paper preparers must use Schedule SE to determine self-employment tax and enter the amount from line 6 onto the Form 1040 as an adjustment to income on line 27.)

Line 30—Penalty on Early Withdrawal of Savings Adjustment

Wayne received a Form 1099-INT with a penalty amount charged to him. This amount is deductible as an adjustment.

Line 31a—Alimony Paid Adjustment

Wayne paid his ex-wife Lenoir \$150 each month in alimony. Lenoir's SSN is 116-XX-XXXX.

Refund Monitor – Refund (Balance Due): \$1,920 (2008)
\$ _____ (2009)

Line 32—IRA Deduction

Wayne contributed \$1,250 to a traditional IRA. Clare, in addition to the voluntary contributions made to her employer, contributed \$750 to a traditional IRA.

Line 33—Student Loan Interest Deduction

Clare paid \$750 in interest on student loans to obtain her Master of Science degree in Elementary Education.

Refund Monitor – Refund (Balance Due): \$2,368 (2008)
\$ _____ (2009)

Line 34—Jury Duty Adjustment

Clare was a federal juror for two weeks during March (10 weekdays). While serving on jury duty, she received \$40 per day for her jury service.

Clare's employer continued to pay her salary for the first week of her jury service on the condition that any jury duty pay received during those 5 weekdays be surrendered to the employer.

Refund Monitor – Refund (Balance Due): \$2,348 (2008)
\$ _____ (2009)

Line 40—Itemized Deductions, Schedule A

Wayne and Clare would like to itemize their deductions this year. They purchased a new 2009 mini-van on June 23, 2009, for \$28,500. The state and local sales taxes imposed amounted to \$1,560. The excise tax amount was \$525. Wayne and Clare are electing not to take the general sales tax deduction. In addition, they provide you with the following receipts. Complete Schedule A or Schedule L, as appropriate.

Medical insurance premiums (paid by Clare)	\$1,250
Hospital bills (unreimbursed)	\$275
Doctor bills (unreimbursed)	\$450
Dentist bills (reimbursed by insurance)	\$1,100
Antihistamine (unreimbursed)	\$185
Prescription drugs for Hattie, paid by Clare (unreimbursed)	\$625
Life insurance premiums	\$250
Insulin (unreimbursed)	\$300
Vitamins (unreimbursed)	\$100
Federal income tax	\$3,525
Personal property tax (value based)	\$465
Real estate tax	\$1,200
Utility taxes	\$635
Mortgage interest	\$5,455
Credit card interest	\$850
Personal loan interest	\$319
Church contributions paid by check	\$2,002
Chamber of Commerce contributions	\$125
Homeowner's association contributions	\$550
Raffle tickets at church	\$75
Union dues	\$900

Refund Monitor – Refund (Balance Due): \$2,503 (2008)
\$_____ (2009)

Line 48—Credit for Child and Dependent Care Expenses, Form 2441

Wayne and Clare paid \$1,800 to Northampton Child Care Center for after-school care for Cotton. The center's address is 1648 Baylor Avenue, your City, State, and ZIP. The employer identification number (EIN) for Northampton Child Care Center is 12-0XXXXXX.

Line 49—Education Credit, Form 8863

Hattie paid \$500 for a college course to improve her classroom management skills. Wayne and Clare ask if the \$500 is deductible on their tax return.

Thomas Graham is a junior in college. The 1098T shown was issued by his college. The Grahams paid \$2,650 to the institution by check. Complete Form 8863.

Refund Monitor – Refund (Balance Due): \$2,811 (2008)
\$_____ (2009)

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			
FILER'S name, street address, city, state, ZIP code, and telephone number Lake University 319 Sumter Circle Memphis, TN 38101 212-555-XXXX		1 Payments received for qualified tuition and related expenses \$ 8,050.00 2 Amounts billed for qualified tuition and related expenses \$	OMB No. 1545-1574 <div style="font-size: 2em; font-weight: bold; margin: 0;">2009</div> Form 1098-T
FILER'S federal identification no. 18-0XXXXXX	STUDENT'S social security number 114-XX-XXXX	3 Check if you have changed your reporting method for 2009 <input type="checkbox"/>	
STUDENT'S name Thomas Graham		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 5,400.00
Street address (including apt. no.) 1290 Washington St.		6 Adjustments to scholarships or grants for a prior year \$	
City, state, and ZIP code Your City, State and ZIP code		7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2010 <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)	8 Check if at least half-time student <input checked="" type="checkbox"/>	9 Check if a graduate student . . . <input type="checkbox"/>	10 Ins. contract reimb./refund \$

Form **1098-T**
Department of the Treasury - Internal Revenue Service

Tuition Statement

Copy C For Filer

For Privacy Act and Paperwork Reduction Act Notice, see the **2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.**

Line 50—Retirement Savings Contribution Credit

Clare made voluntary contributions to her employer's retirement plan, as shown on her Form W-2. In addition, they made contributions to a traditional IRA. Complete Form 8880.

Line 51—Child Tax Credit

If using TaxWise[®], this line will calculate automatically.

Line 52— Residential Energy Credit, Form 5695

Wayne and Clare installed a solar water heater. The solar water heating property derives its power from the sun and only heats the water as needed. The property was certified for performance by the SRCC. The cost of the heater was \$1,000 and the labor cost to install the heater was \$750 which includes on-site installation preparation cost of \$250.

Line 56—Self-Employment Tax, Schedule SE

TaxWise[®] will automatically calculate and complete Schedule SE because Thomas had net self-employment income of more than \$400.

Line 57—Unreported Social Security and Medicare tax, Form 4137

Clare kept a daily tip record and reported her tips to her employer as required. She was not required to report her tips for January, March, May, September, and November because she received less than \$20 per month. Her total unreported tip income was \$95. Open Form 4137, *Social Security Tax on Unreported Tip Income (Spouse)*, and enter the \$95 unreported income on line 4. The \$95 must also be entered on line 5 because the amount is not subject to Social Security or Medicare taxes since the amount was less than \$20 in a calendar month.

Line 63—Making Work Pay and Government Retiree Credits

Wayne and Clare heard about the Making Work Pay credit and the Government Retiree credit. They want to know if they qualify for these credits. Complete Schedule M.

Line 64a—Earned Income Credit

Wayne and Clare want to know if they qualify for Earned Income Credit (EIC) this year. Complete the questions on Schedule EIC as needed, then complete the EIC worksheet.

Line 65—Additional Child Tax Credit, Form 8812

When the taxpayer does not qualify for the full amount of the Child Tax Credit, TaxWise® will calculate the Additional Child Tax Credit on Form 8812.

Line 66—Refundable Hope Education Credit

Wayne and Clare wants to know if they will qualify for the refundable portion of the Hope Credit. Verify the taxpayer data is entered correctly on Form 8863.

Line 73a—Amount You Want Refunded to You

Wayne and Clare would like their refund direct deposited into their checking account.

Refund Monitor – Refund (Balance Due): \$3,146 (2008)
\$_____ (2009)

Recheck Education Credit, Taken on Form 8863 (Form 1040, line 49)

Delete Thomas from the Form 8863, Education Credit (Hope and Lifetime Learning Credits) and enter the amounts on Form 1040, line 34, Tuition and Fees Deduction adjustment to see if this will result in a larger refund.

Refund Monitor – Refund (Balance Due): \$3,687 (2008)
\$_____ (2009)

Note: Since Hattie paid the educational expenses for herself, the Grahams cannot deduct her expenses on Form 8917, these expenses are only deductible on Form 8863.

Finishing the Return

Wayne and Clare authorized the use of the Practitioner PIN to sign their return. They signed Form 8879, giving the volunteer tax preparer permission to enter the PINs for them.

Complete Form 8158, *Quality Review Sheet*, on page 3 of *Form 13614-C, Section C*.

Intermediate Practice Exercises 5–8

Exercise 5 – Evans Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 8-2009)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
--------------------------------------	---	-----------------

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions please ask.**

You will need your:

- Tax information such as W-2s, 1099s, 1098s.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Drew	M. I. M.	Last Name Evans	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 516 Fremont Rd.	Apt#	City Your City	State YS Zip Code Your Zip Code
4. E-mail n/a		Phone 813-555-XXXX	
5. Your Date of Birth 04/20/1970	6. Your Occupation Computer Technician	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
		8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Occupation	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No	
		12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Part II. Family and Dependent Information

1. As of December 31, 2009 your marital status was:

☒ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2009? ☐ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Date of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during the year.

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Married as of 12/31/09 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
James Evans	10/02/99	Son	12	Yes	No	Yes	No

If additional space is needed please use page 4 and check here ☐

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Please continue on Page 2

Exercise 5 – Evans Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Life Events (Check Yes or No to all questions below)

- ☐ Yes ☒ No 1. If you are due a refund, would you like a direct deposit?
- ☐ Yes ☒ No 2. If you have a balance due, would you like a direct debit?
- During 2009 did you (or your spouse if filing a joint return):**
- ☒ Yes ☐ No 3. Buy a brand new vehicle? If yes, date of purchase: 03/12/2009
- ☐ Yes ☒ No 4. Buy a home? If yes, closing date: _____
- ☐ Yes ☒ No 5. Have a foreclosure or did the bank cancel any part of your mortgage loan?
- ☐ Yes ☒ No 6. Receive an Economic Recovery Payment from Social Security Administration, Railroad Retirement Board, or Veterans Administration? If yes, how much? ☐ \$250 ☐ \$500
- ☐ Yes ☒ No 7. Are you or your spouse a government retiree?
- ☐ Yes ☒ No 8. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
- ☐ Yes ☒ No 9. Live in an area that was affected by a natural disaster? If yes, where? _____
- ☒ Yes ☐ No 10. Pay college tuition for yourself, your spouse, or your dependents?
- ☐ Yes ☒ No 11. Have any student loans?
- ☐ Yes ☒ No 12. Make estimated tax payments or apply last year's refund to your 2009 tax?
If yes, amount _____

Part IV. Income – In 2009, did you (or your spouse) receive: (Check Yes or No to all questions below)

- ☒ Yes ☐ No 1. Wages or Salary
- ☐ Yes ☒ No 2. Tip Income
- ☐ Yes ☒ No 3. Scholarships
- ☒ Yes ☐ No 4. Interest/Dividends from: checking or savings accounts, bonds, CDs, brokerage, etc.
- ☐ Yes ☒ No 5. State Tax Refund: If yes, did you itemize your deductions last year? ☐ Yes ☐ No
- ☐ Yes ☒ No 6. Self-Employment Income (such as earnings from contract labor, small business, hobby, etc.)
- ☐ Yes ☒ No 7. Alimony Income
- ☐ Yes ☒ No 8. Proceeds (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)
- ☐ Yes ☒ No 9. Disability Income
- ☐ Yes ☒ No 10. Pensions, Annuities, and/or IRA Distributions
- ☐ Yes ☒ No 11. Unemployment Compensation
- ☐ Yes ☒ No 12. Social Security or Railroad Retirement Benefits
- ☐ Yes ☒ No 13. Income from Rental Property
- ☐ Yes ☒ No 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Identify: _____

Part V. Expenses – In 2009 Did you (or your spouse) pay: (Check Yes or No to all questions below)

- ☐ Yes ☒ No 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No
- ☒ Yes ☐ No 2. Contributions to IRA, 401 k, or other retirement account, including employer retirement account
- ☒ Yes ☐ No 3. Educational expenses (such as a computer, books, etc.)
- ☐ Yes ☒ No 4. Classroom supplies if you are a teacher
- ☐ Yes ☒ No 5. Medical expenses
- ☐ Yes ☒ No 6. Home mortgage interest
- ☒ Yes ☐ No 7. Real estate taxes for your home
- ☐ Yes ☒ No 8. Charitable contributions
- ☒ Yes ☐ No 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Exercise 5 – Evans Intake and Interview Sheet, page 3 of 3

Section B. For Certified Volunteer Preparer Completion and Reminder	Section C. To be completed by a Certified Quality Reviewer
<p>Remember: YOU are the link between the taxpayer's information and a correct tax return! Verify the taxpayer's information on pages 1 & 2. Consult Publications 4012 & 17 as well as other tools. Make notes on this form as needed, especially when the taxpayer's information is missing or incorrect.</p>	<p>Check each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.</p>
<p>Must be completed by Certified Volunteer Preparer</p>	
<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? If yes, which ones:</p>	<p><input type="checkbox"/> 1. Section A & B of this form are complete.</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? If yes, which ones:</p>	<p><input type="checkbox"/> 2. Taxpayer's identity, address and phone number was verified.</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 3. Did any of the persons listed in Part II, question 2 provide more than half of their own support? If yes, which ones:</p>	<p><input type="checkbox"/> 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 4. Did the taxpayer provide more than half the support for each of the persons in Part II, question 2? If no, which ones:</p>	<p><input type="checkbox"/> 4. Filing Status is correctly determined.</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, question 2? If yes, which ones:</p>	<p><input type="checkbox"/> 5. Personal and Dependency Exemptions are entered correctly on the return.</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 6. Was the taxpayer's Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year _____</p>	<p><input type="checkbox"/> 6. All income shown on source documents and noted in Sections A, part IV is included on the tax return.</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 7. Does the taxpayer qualify for the first-time homebuyers credit?</p>	<p><input type="checkbox"/> 7. Any Adjustments to Income are correctly reported.</p>
<p>Reminders</p> <p>Use Publication 4012 & 17 in making tax law determination.</p> <ul style="list-style-type: none"> • Earned Income Credit (EIC) with children - the qualifying child cannot be older than the taxpayer. • Qualifying Child/Qualifying Relatives - Rules have changed. • There are special rules for children of divorced, separated, or never married parents. 	<p><input type="checkbox"/> 8. Standard, Additional or Itemized Deductions are correct.</p>
<p>New Tax Benefits and credits under ARRA 2009</p> <ul style="list-style-type: none"> • Vehicle Sales Tax • Economic Recovery Payment • First-time homebuyer Credit • Energy Efficiency • Education Expense • Increase EITC & Child Tax Credit • Unemployment benefits 	<p><input type="checkbox"/> 9. All credits are correctly reported.</p>
<p>Making Work Pay Tax Credit</p> <ul style="list-style-type: none"> • Does the taxpayer need to adjust their W-4/W-4P withholding? 	<p><input type="checkbox"/> 10. Withholding shown on Forms W-2,1099 and Estimated Tax Payments are correctly reported.</p>
<p>Catalog Number 52121E</p>	<p><input type="checkbox"/> 11. If direct deposit or debit was elected checking/saving account and routing information match the supporting documents.</p>
<p>Form 13614-C (Rev. 8-2009)</p>	<p><input type="checkbox"/> 12. Correct SIDN is shown on the return.</p>

Interview Notes – Evans

- If using 2008 software, first enter the Economic Stimulus Payment received as \$900 on Worksheet 5.
- Drew is a single dad and provides total support for his son James.
- No one else can claim Drew or James as a dependent.
- Drew elects to contribute to the Presidential Campaign Fund.
- Drew did not itemize deductions last year.
- Drew paid for James to attend before- and after-school care at Pasco Day Care Center, (EIN 12-4XXXXXX) which is located at 775 Campbell Drive, Your City, State and ZIP Code. The total paid for child care was \$1,875.
- Drew paid \$1,472 for real estate taxes last year.
- Drew purchased a new car on March 12, 2009. The purchase price was \$22,749, and the sales tax shown on the invoice was \$1,365.
- Drew tells you that he attended a local computer technology seminar to keep up-to-date in his career, and that the cost was \$1,450 for registration and required materials.
- **If using 2008 software, apply 2008 tax law.**

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED							
PAYER'S name, street address, city, state, ZIP code, and telephone no. Newcomb Savings & Loan 3265 Elon Way Tampa, FL 33635		Payer's RTN (optional) 1 Interest income \$ 147.31 2 Early withdrawal penalty \$ 15.75		OMB No. 1545-0112 2009 Interest Income Form 1099-INT			
PAYER'S federal identification number 12-1XXXXXX	RECIPIENT'S identification number 121-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.			
RECIPIENT'S name Drew Evans Street address (including apt. no.) 516 Fremont Rd City, state, and ZIP code Your City, State and ZIP Code		4 Federal income tax withheld \$				5 Investment expenses \$	
		6 Foreign tax paid \$				7 Foreign country or U.S. possession \$	
		8 Tax-exempt interest \$				9 Specified private activity bond interest \$	
Account number (see instructions) 2nd TIN not. <input type="checkbox"/>							
Form 1099-INT							
Department of the Treasury - Internal Revenue Service							

a Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">121-XX-XXXX</div>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 12-XXXXXX		1 Wages, tips, other compensation <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$16,765.11</div>		2 Federal income tax withheld <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$1,268.23</div>	
c Employer's name, address, and ZIP code Dade Technology 1134 Friendly Blvd., NW Tampa, FL 33635		3 Social security wages <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$17,923.65</div>		4 Social security tax withheld <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$1111.27</div>	
		5 Medicare wages and tips <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$17,923.65</div>		6 Medicare tax withheld <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$259.89</div>	
		7 Social security tips <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		8 Allocated tips <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>	
d Control number <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		9 Advance EIC payment <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		10 Dependent care benefits <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>	
e Employee's first name and initial Last name Suff. Drew M Evans 516 Fremont Rd. Your City, State and ZIP Code		11 Nonqualified plans <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		12a See instructions for box 12 <div style="border: 1px solid black; padding: 2px; display: inline-block;">D</div> <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$1,158.54</div>	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input checked="" type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>	
		14 Other <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		12c <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>	
		<div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		12d <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>	
f Employee's address and ZIP code <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		15 State Employer's state ID number YS 59-4563210		16 State wages, tips, etc. <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$16,765.11</div>	
<div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		<div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		<div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>	
<div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		<div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		<div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>	

Form W-2 Wage and Tax Statement

2009

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

a Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">121-XX-XXXX</div>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 12-3XXXXXX		1 Wages, tips, other compensation <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$12,465.56</div>		2 Federal income tax withheld <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$1,219.00</div>	
c Employer's name, address, and ZIP code Wilcox Technology, Inc. 74 Lawrence Ave. Saint Petersburg, FL 33702		3 Social security wages <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$12,465.56</div>		4 Social security tax withheld <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$773.46</div>	
		5 Medicare wages and tips <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$12,465.56</div>		6 Medicare tax withheld <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$181.10</div>	
		7 Social security tips <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		8 Allocated tips <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>	
d Control number <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		9 Advance EIC payment <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$900.00</div>		10 Dependent care benefits <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$750.00</div>	
e Employee's first name and initial Last name Suff. Drew M. Evans 516 Fremont Rd. Your City, State and ZIP Code		11 Nonqualified plans <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		12a See instructions for box 12 <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>	
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>	
		14 Other <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		12c <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>	
		<div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		12d <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>	
f Employee's address and ZIP code <div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		15 State Employer's state ID number YS 59-9871235		16 State wages, tips, etc. <div style="border: 1px solid black; padding: 2px; display: inline-block;">\$12,465.56</div>	
<div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		<div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		<div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>	
<div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		<div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>		<div style="border: 1px solid black; padding: 2px; display: inline-block;"></div>	

Form W-2 Wage and Tax Statement

2009

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

Exercise 6 – Carlton Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 8-2009)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
--------------------------------------	---	-----------------

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions please ask.**

You will need your:

- Tax information such as W-2s, 1099s, 1098s.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Gregory	M. I. J.	Last Name Carlton	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 108 N. Union Street	Apt#	City Your City	State YS Zip Code Your Zip Code
4. E-mail n/a		Phone 352-555-XXXX	
5. Your Date of Birth 06/15/1946	6. Your Occupation Office Manager	7. Are you Legally Blind <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No 8. Totally and Permanently Disabled <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9. Spouse's Date of Birth	10. Spouse's Occupation	11. Is Spouse Legally Blind <input type="checkbox"/> Yes <input type="checkbox"/> No 12. Totally and Permanently Disabled <input type="checkbox"/> Yes <input type="checkbox"/> No	
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Part II. Family and Dependent Information

1. As of December 31, 2009 your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2009? ☐ Yes ☒ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Date of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during the year.

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Married as of 12/31/09 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Jeffrey Allen	03/03/95	Nephew	7	Yes	No	Yes	No
Jack Carlton	09/09/87	Son	12	Yes	No	Yes	No

If additional space is needed please use page 4 and check here ☐

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Please continue on Page 2

Catalog Number 52121E

Form **13614-C** (Rev. 8-2009)

Exercise 6 – Carlton Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Life Events (Check Yes or No to all questions below)

- ☐ Yes ☒ No 1. If you are due a refund, would you like a direct deposit?
- ☐ Yes ☒ No 2. If you have a balance due, would you like a direct debit?
- During 2009 did you (or your spouse if filing a joint return):**
- ☐ Yes ☒ No 3. Buy a brand new vehicle? If yes, date of purchase: _____
- ☒ Yes ☐ No 4. Buy a home? If yes, closing date: 11/24/2009 _____
- ☐ Yes ☒ No 5. Have a foreclosure or did the bank cancel any part of your mortgage loan?
- ☐ Yes ☒ No 6. Receive an Economic Recovery Payment from Social Security Administration, Railroad Retirement Board, or Veterans Administration? If yes, how much? ☐ \$250 ☐ \$500
- ☒ Yes ☐ No 7. Are you or your spouse a government retiree?
- ☐ Yes ☒ No 8. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
- ☐ Yes ☒ No 9. Live in an area that was affected by a natural disaster? If yes, where? _____
- ☒ Yes ☐ No 10. Pay college tuition for yourself, your spouse, or your dependents?
- ☐ Yes ☒ No 11. Have any student loans?
- ☐ Yes ☒ No 12. Make estimated tax payments or apply last year's refund to your 2009 tax?
If yes, amount _____

Part IV. Income – In 2009, did you (or your spouse) receive: (Check Yes or No to all questions below)

- ☒ Yes ☐ No 1. Wages or Salary
- ☐ Yes ☒ No 2. Tip Income
- ☐ Yes ☒ No 3. Scholarships
- ☒ Yes ☐ No 4. Interest/Dividends from: checking or savings accounts, bonds, CDs, brokerage, etc.
- ☐ Yes ☒ No 5. State Tax Refund: If yes, did you itemize your deductions last year? ☐ Yes ☐ No
- ☐ Yes ☒ No 6. Self-Employment Income (such as earnings from contract labor, small business, hobby, etc.)
- ☐ Yes ☒ No 7. Alimony Income
- ☐ Yes ☒ No 8. Proceeds (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)
- ☐ Yes ☒ No 9. Disability Income
- ☒ Yes ☐ No 10. Pensions, Annuities, and/or IRA Distributions
- ☐ Yes ☒ No 11. Unemployment Compensation
- ☐ Yes ☒ No 12. Social Security or Railroad Retirement Benefits
- ☐ Yes ☒ No 13. Income from Rental Property
- ☐ Yes ☒ No 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Identify: _____

Part V. Expenses – In 2009 Did you (or your spouse) pay: (Check Yes or No to all questions below)

- ☐ Yes ☒ No 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No
- ☒ Yes ☐ No 2. Contributions to IRA, 401 k, or other retirement account, including employer retirement account
- ☒ Yes ☐ No 3. Educational expenses (such as a computer, books, etc.)
- ☐ Yes ☒ No 4. Classroom supplies if you are a teacher
- ☐ Yes ☒ No 5. Medical expenses
- ☐ Yes ☒ No 6. Home mortgage interest
- ☒ Yes ☐ No 7. Real estate taxes for your home
- ☐ Yes ☒ No 8. Charitable contributions
- ☐ Yes ☒ No 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Exercise 6 – Carlton Intake and Interview Sheet, page 3 of 3

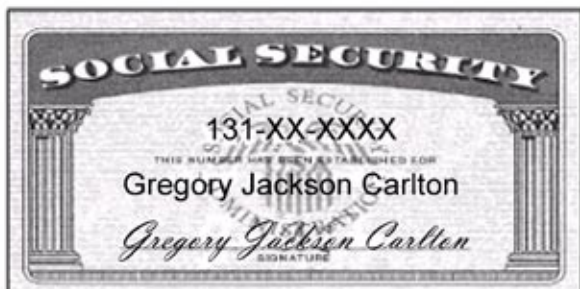
Section B. For Certified Volunteer Preparer Completion and Reminder	Section C. To be completed by a Certified Quality Reviewer
<p>Remember: YOU are the link between the taxpayer's information and a correct tax return! Verify the taxpayer's information on pages 1 & 2. Consult Publications 4012 & 17 as well as other tools. Make notes on this form as needed, especially when the taxpayer's information is missing or incorrect.</p>	<p>Check each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.</p>
<p>Must be completed by Certified Volunteer Preparer</p>	
<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? If yes, which ones:</p>	<p><input type="checkbox"/> 1. Section A & B of this form are complete.</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? If yes, which ones:</p>	<p><input type="checkbox"/> 2. Taxpayer's identity, address and phone number was verified.</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 3. Did any of the persons listed in Part II, question 2 provide more than half of their own support? If yes, which ones:</p>	<p><input type="checkbox"/> 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents.</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 4. Did the taxpayer provide more than half the support for each of the persons in Part II, question 2? If no, which ones:</p>	<p><input type="checkbox"/> 4. Filing Status is correctly determined.</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, question 2? If yes, which ones:</p>	<p><input type="checkbox"/> 5. Personal and Dependency Exemptions are entered correctly on the return.</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A 6. Was the taxpayer's Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year _____</p>	<p><input type="checkbox"/> 6. All income shown on source documents and noted in Sections A, part IV is included on the tax return.</p>
<p><input type="checkbox"/> Yes <input type="checkbox"/> No 7. Does the taxpayer qualify for the first-time homebuyers credit?</p>	<p><input type="checkbox"/> 7. Any Adjustments to Income are correctly reported.</p>
<p>Reminders</p>	<p><input type="checkbox"/> 8. Standard, Additional or Itemized Deductions are correct.</p>
<p>Use Publication 4012 & 17 in making tax law determination.</p> <ul style="list-style-type: none"> • Earned Income Credit (EIC) with children - the qualifying child cannot be older than the taxpayer. • Qualifying Child/Qualifying Relatives - Rules have changed. • There are special rules for children of divorced, separated, or never married parents. 	<p><input type="checkbox"/> 9. All credits are correctly reported.</p>
<p>New Tax Benefits and credits under ARRA 2009</p>	<p><input type="checkbox"/> 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported.</p>
<ul style="list-style-type: none"> • Vehicle Sales Tax • Economic Recovery Payment • First-time homebuyer Credit • Energy Efficiency • Education Expense • Increase EITC & Child Tax Credit • Unemployment benefits 	<p><input type="checkbox"/> 11. If direct deposit or debit was elected checking/saving account and routing information match the supporting documents.</p>
<p>Making Work Pay Tax Credit</p>	<p><input type="checkbox"/> 12. Correct SIDN is shown on the return.</p>
<ul style="list-style-type: none"> • Does the taxpayer need to adjust their W-4/W-4P withholding? 	

Interview Notes – Carlton

- If using 2008 software, first enter the Economic Stimulus Payment received as \$900 on Worksheet 5.
- Gregory is married to Elizabeth Carlton (132-XX-XXXX). She left him 4 years ago and has not lived with him since. They file separate returns and neither itemizes deductions.
- Gregory has been renting since they separated, but decided to take advantage of the New Homebuyers Credit this year, and purchased a home on November 27, 2009 for \$174,900. He did not have enough interest on his new mortgage to itemize, but he paid \$76 in real estate taxes for the month of December.
- Gregory paid the total cost of maintaining a household for himself and his son Jack. When Gregory's sister became ill last June, her son Jeffrey moved in with him. Gregory provided all support for both children.
- Jack is a junior, and a full-time student, at the local college. He received a \$500 tax-free grant. In addition, Gregory used his credit card to pay \$5,754 for college expenses, consisting of:
 - o \$597 for a laptop computer
 - o \$4,000 for tuition
 - o \$1,157 for books purchased at an off-campus bookstore
- Gregory does not want to contribute to the Presidential Election Campaign Fund.
- If a refund is due, Gregory wants a check mailed to his home. He will pay any tax due by check.
- **If using 2008 software, apply 2008 tax law.**

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



SOCIAL SECURITY 131-XX-XXXX <small>THIS NUMBER HAS BEEN ESTABLISHED FOR</small> Gregory Jackson Carlton <i>Gregory Jackson Carlton</i> <small>SIGNATURE</small>		SOCIAL SECURITY 132-XX-XXXX <small>THIS NUMBER HAS BEEN ESTABLISHED FOR</small> Jack Carlton <i>Jack Carlton</i> <small>SIGNATURE</small>	
SOCIAL SECURITY 133-XX-XXXX <small>THIS NUMBER HAS BEEN ESTABLISHED FOR</small> Jeffrey Allen <i>Jeffrey Allen</i> <small>SIGNATURE</small>			

a Employee's social security number 131-XX-XXXX		OMB No. 1545-0008 Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 13-1XXXXXX		1 Wages, tips, other compensation \$14,713.78		2 Federal income tax withheld \$1,383.57			
c Employer's name, address, and ZIP code Harper Manufacturing Co. 2300 E. Olivet St. Franklin, PA 16323		3 Social security wages \$15,609.34		4 Social security tax withheld \$967.78			
		5 Medicare wages and tips \$15,609.34		6 Medicare tax withheld \$226.34			
		7 Social security tips		8 Allocated tips			
d Control number		9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Gregory J. Carlton 108 N. Union St. Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 D \$895.56			
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code		15 State Employer's state ID number YS 13-5321789		16 State wages, tips, etc. \$14,713.78		17 State income tax \$334.00	
				18 Local wages, tips, etc.		19 Local income tax	
						20 Locality name	

Form W-2 Wage and Tax Statement
Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

2009

Department of the Treasury—Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)				
PAYER'S name, street address, city, state, ZIP code, and telephone no. Franklin Investment Service 175 N. Oakwood Ave. Franklin, PA 16323		1 Original issue discount for 2009* \$ 837.00 2 Other periodic interest \$	OMB No. 1545-0117 <div style="font-size: 2em; font-weight: bold; text-align: center;">2009</div> Form 1099-OID	Original Issue Discount
PAYER'S federal identification number 13-2XXXXXX	RECIPIENT'S identification number 131-XX-XXXX	3 Early withdrawal penalty \$	4 Federal income tax withheld \$ 83.00	Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
RECIPIENT'S name Gregory J. Carlton Street address (including apt. no.) 108 N. Union St. City, state, and ZIP code Your City, State and ZIP Code		5 Description 6 Original issue discount on U.S. Treasury obligations* \$ 7 Investment expenses \$		
Account number (see instructions)		* This may not be the correct figure to report on your income tax return. See instructions on the back.		
Form 1099-OID (keep for your records) Department of the Treasury - Internal Revenue Service				

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				
PAYER'S name, street address, city, state, ZIP code, and telephone no. Clinton Investment Services 2121 Pembroke Parkway Pittsburgh, PA 15219		1a Total ordinary dividends \$ 108.96 1b Qualified dividends \$ 108.96	OMB No. 1545-0110 <div style="font-size: 2em; font-weight: bold; text-align: center;">2009</div> Form 1099-DIV	Dividends and Distributions
PAYER'S federal identification number 13-3XXXXXX	RECIPIENT'S identification number 131-XX-XXXX	2a Total capital gain distr. \$	2b Unrecap. Sec. 1250 gain \$	Copy C For Payer
RECIPIENT'S name Gregory J. Carlton Street address (including apt. no.) 108 N. Union St. City, state, and ZIP code Your City, State and ZIP Code		2c Section 1202 gain \$ 3 Nondividend distributions \$ 4 Federal income tax withheld \$ 5 Investment expenses \$ 6 Foreign tax paid \$ 5.36 7 Foreign country or U.S. possession \$		
Account number (see instructions)	2nd TIN not. <input type="checkbox"/>	8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$	For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
Form 1099-DIV Department of the Treasury - Internal Revenue Service				

PAID BY OFFICE OF PERSONNEL MANAGEMENT
RETIREMENT SERVICES PROGRAM
P.O. BOX 45
BOYERS, PA 16017-0045

STATEMENT OF ANNUITY PAID
Copy B - File with Federal tax return

2009

OMB No. 1545-0119
Form: 1099-R
Distributions From
Pensions, Annuities,
Retirement or Profit-
Sharing Plans, IRAs,
Insurance Contracts, etc.

Form CSA 1099R (Rev. 1/2009)
This information is being furnished to the
Department of Treasury - Internal Revenue Service

PAYER's Federal Identification 13-4XXXXXX	Recipient's ID No. (Annuitant) 131-XX-XXXX	Account number (Retirement Claim No.) CSA 254120769
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums	PAID TO → Gregory J. Carlton 108 N. Union Street Your City, State and ZIP Code	
7. Distribution Code(s) 7-NONDISABILITY		
9b. Total Employee Contributions \$37,386.00		

1. Gross distribution \$15,468.00	
2a. Taxable amount \$13,468.00	
4. Federal Income Tax Withheld \$2,320.00	
State 1	10. State Income Tax Withheld NONE
State 2	10. State Income Tax Withheld NONE

To separate, tear on perforation

☐ VOID ☐ CORRECTED

FILER'S name, street address, city, state, ZIP code, and telephone number York College of Pennsylvania College Drive York, PA 17405		1 Payments received for qualified tuition and related expenses \$	OMB No. 1545-1574 2009 Form 1098-T	Tuition Statement
		2 Amounts billed for qualified tuition and related expenses \$ 4,500.00		
FILER'S federal identification no. 13-5XXXXXX	STUDENT'S social security number 132-XX-XXXX	3 Check if you have changed your reporting method for 2009 <input type="checkbox"/>		
STUDENT'S name Jack Carlton		4 Adjustments made for a prior year \$	5 Scholarships or grants \$ 500.00	Copy C For Filer For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
Street address (including apt. no.) 108 N. Union St.		6 Adjustments to scholarships or grants for a prior year \$	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2010 ▶ <input type="checkbox"/>	
City, state, and ZIP code Your City, State and ZIP Code		8 Check if at least half-time student <input checked="" type="checkbox"/>	9 Check if a graduate student . . . <input type="checkbox"/>	
Service Provider/Acct. No. (see instr.)		10 Ins. contract reimb./refund \$		

Form 1098-T

Department of the Treasury - Internal Revenue Service

Exercise 7 – Moore Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 8-2009)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
--------------------------------------	---	-----------------

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions please ask.**

You will need your:

- Tax information such as W-2s, 1099s, 1098s.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Janet	M. I. D.	Last Name Moore	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name	M. I.	Last Name	Is spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 1734 SW 16th Ave.	Apt#	City Your City	State YS Zip Code Your Zip Code
4. E-mail n/a	Phone 352-111-XXXX		
5. Your Date of Birth 02/10/1960	6. Your Occupation Nurse	7. Are you Legally Blind	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		8. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth	10. Spouse's Occupation	11. Is Spouse Legally Blind	<input type="checkbox"/> Yes <input type="checkbox"/> No
		12. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Part II. Family and Dependent Information

1. As of December 31, 2009 your marital status was:

☐ Single

☐ Married: Did you live with your spouse during any part of the last six months of 2009? ☐ Yes ☐ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☒ Widowed: Date of spouse's death: 11/07/2007

2. List the name of everyone below who lived in your home and outside your home that you supported during the year.

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Married as of 12/31/09 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Karen Moore	05/21/93	Daughter	12	Yes	No	Yes	No
Kristine Moore	09/28/95	Daughter	12	Yes	No	Yes	No
Kent Moore	05/15/88	Son	12	Yes	No	Yes	No

If additional space is needed please use page 4 and check here ☐

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Please continue on Page 2

Catalog Number 52121E

Form **13614-C** (Rev. 8-2009)

Exercise 7 – Moore Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Life Events (Check Yes or No to all questions below)

- ☐ Yes ☒ No 1. If you are due a refund, would you like a direct deposit?
- ☐ Yes ☒ No 2. If you have a balance due, would you like a direct debit?
- During 2009 did you (or your spouse if filing a joint return):**
- ☐ Yes ☒ No 3. Buy a brand new vehicle? If yes, date of purchase: _____
- ☐ Yes ☒ No 4. Buy a home? If yes, closing date: _____
- ☐ Yes ☒ No 5. Have a foreclosure or did the bank cancel any part of your mortgage loan?
- ☐ Yes ☒ No 6. Receive an Economic Recovery Payment from Social Security Administration, Railroad Retirement Board, or Veterans Administration? If yes, how much? ☐ \$250 ☐ \$500
- ☒ Yes ☐ No 7. Are you or your spouse a government retiree?
- ☐ Yes ☒ No 8. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
- ☐ Yes ☒ No 9. Live in an area that was affected by a natural disaster? If yes, where? _____
- ☒ Yes ☐ No 10. Pay college tuition for yourself, your spouse, or your dependents?
- ☒ Yes ☐ No 11. Have any student loans?
- ☐ Yes ☒ No 12. Make estimated tax payments or apply last year's refund to your 2009 tax?
If yes, amount _____

Part IV. Income – In 2009, did you (or your spouse) receive: (Check Yes or No to all questions below)

- ☒ Yes ☐ No 1. Wages or Salary
- ☐ Yes ☒ No 2. Tip Income
- ☐ Yes ☒ No 3. Scholarships
- ☒ Yes ☐ No 4. Interest/Dividends from: checking or savings accounts, bonds, CDs, brokerage, etc.
- ☐ Yes ☒ No 5. State Tax Refund: If yes, did you itemize your deductions last year? ☐ Yes ☐ No
- ☐ Yes ☒ No 6. Self-Employment Income (such as earnings from contract labor, small business, hobby, etc.)
- ☐ Yes ☒ No 7. Alimony Income
- ☐ Yes ☒ No 8. Proceeds (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)
- ☐ Yes ☒ No 9. Disability Income
- ☒ Yes ☐ No 10. Pensions, Annuities, and/or IRA Distributions
- ☒ Yes ☐ No 11. Unemployment Compensation
- ☐ Yes ☒ No 12. Social Security or Railroad Retirement Benefits
- ☐ Yes ☒ No 13. Income from Rental Property
- ☒ Yes ☐ No 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Identify: gambling

Part V. Expenses – In 2009 Did you (or your spouse) pay: (Check Yes or No to all questions below)

- ☐ Yes ☒ No 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No
- ☒ Yes ☐ No 2. Contributions to IRA, 401 k, or other retirement account, including employer retirement account
- ☒ Yes ☐ No 3. Educational expenses (such as a computer, books, etc.)
- ☐ Yes ☒ No 4. Classroom supplies if you are a teacher
- ☐ Yes ☒ No 5. Medical expenses
- ☐ Yes ☒ No 6. Home mortgage interest
- ☒ Yes ☐ No 7. Real estate taxes for your home
- ☐ Yes ☒ No 8. Charitable contributions
- ☐ Yes ☒ No 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Exercise 7 – Moore Intake and Interview Sheet, page 3 of 3

Section B. For Certified Volunteer Preparer Completion and Reminder	Section C. To be completed by a Certified Quality Reviewer
<p>Remember: YOU are the link between the taxpayer's information and a correct tax return! Verify the taxpayer's information on pages 1 & 2. Consult Publications 4012 & 17 as well as other tools. Make notes on this form as needed, especially when the taxpayer's information is missing or incorrect.</p> <p>Must be completed by Certified Volunteer Preparer</p> <div style="display: flex; align-items: flex-start;"> <div style="flex: 1;"> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A </div> <div style="flex: 2;"> <p>1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? If yes, which ones:</p> <hr/> </div> </div> <div style="display: flex; align-items: flex-start; margin-top: 10px;"> <div style="flex: 1;"> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A </div> <div style="flex: 2;"> <p>2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? If yes, which ones:</p> <hr/> </div> </div> <div style="display: flex; align-items: flex-start; margin-top: 10px;"> <div style="flex: 1;"> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A </div> <div style="flex: 2;"> <p>3. Did any of the persons listed in Part II, question 2 provide more than half of their own support? If yes, which ones:</p> <hr/> </div> </div> <div style="display: flex; align-items: flex-start; margin-top: 10px;"> <div style="flex: 1;"> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A </div> <div style="flex: 2;"> <p>4. Did the taxpayer provide more than half the support for each of the persons in Part II, question 2? If no, which ones:</p> <hr/> </div> </div> <div style="display: flex; align-items: flex-start; margin-top: 10px;"> <div style="flex: 1;"> <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A </div> <div style="flex: 2;"> <p>5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, question 2? If yes, which ones:</p> <hr/> </div> </div> <div style="display: flex; align-items: flex-start; margin-top: 10px;"> <div style="flex: 1;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div> <div style="flex: 2;"> <p>6. Was the taxpayer's Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year _____</p> </div> </div> <div style="display: flex; align-items: flex-start; margin-top: 10px;"> <div style="flex: 1;"> <input type="checkbox"/> Yes <input type="checkbox"/> No </div> <div style="flex: 2;"> <p>7. Does the taxpayer qualify for the first-time homebuyers credit?</p> </div> </div> <p>Reminders</p> <p>Use Publication 4012 & 17 in making tax law determination.</p> <ul style="list-style-type: none"> Earned Income Credit (EIC) with children - the qualifying child cannot be older than the taxpayer. Qualifying Child/Qualifying Relatives - Rules have changed. There are special rules for children of divorced, separated, or never married parents. <p>New Tax Benefits and credits under ARRA 2009</p> <ul style="list-style-type: none"> Vehicle Sales Tax Economic Recovery Payment First-time homebuyer Credit Energy Efficiency Education Expense Increase EITC & Child Tax Credit Unemployment benefits <p>Making Work Pay Tax Credit</p> <ul style="list-style-type: none"> Does the taxpayer need to adjust their W-4/W-4P withholding? 	<p>Check each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.</p> <div style="margin-top: 10px;"> <input type="checkbox"/> 1. Section A & B of this form are complete. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> 2. Taxpayer's identity, address and phone number was verified. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> 3. Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents match the supporting documents. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> 4. Filing Status is correctly determined. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> 5. Personal and Dependency Exemptions are entered correctly on the return. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> 6. All income shown on source documents and noted in Sections A, part IV is included on the tax return. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> 7. Any Adjustments to Income are correctly reported. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> 8. Standard, Additional or Itemized Deductions are correct. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> 9. All credits are correctly reported. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> 10. Withholding shown on Forms W-2, 1099 and Estimated Tax Payments are correctly reported. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> 11. If direct deposit or debit was elected checking/saving account and routing information match the supporting documents. </div> <div style="margin-top: 10px;"> <input type="checkbox"/> 12. Correct SIDN is shown on the return. </div>

Catalog Number 52121E

Form **13614-C** (Rev. 8-2009)

Interview Notes – Moore

- If using 2008 software, first enter the Economic Stimulus Payment received as \$900 on Worksheet 5.
- Janet's husband, Terry, died on November 17, 2007. He was a federal employee at the time of his death, and Janet was able to start drawing his joint/survivor annuity in January, 2008.
- Janet paid all household expenses and all support for her three children.
- Janet was unemployed for a few months last year.
- She is repaying a student loan and received a statement from the lending institution showing that she had paid \$238.57 in interest last year.
- Janet received \$800 in federal/state tax-exempt interest from York Municipal Bonds.
- Janet had gambling losses of \$1,800.
- Kent is a full-time student at the University of Florida. He started his third year last August. Kent's grandmother made the payments for his tuition and fees directly to the university.
- Janet wants to contribute to the Presidential Election Campaign Fund.
- Janet paid \$1,328 in real estate taxes last year, but did not have enough mortgage interest to be able to itemize deductions.
- Any refund or payment will be handled by paper check.
- **If using 2008 software, apply 2008 tax law.**

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



a Employee's social security number <div style="border: 1px solid black; padding: 2px; display: inline-block;">141-XX-XXXX</div>		Safe, accurate, FAST! Use				Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 14-1XXXXXX		1 Wages, tips, other compensation <div style="text-align: right; font-weight: bold;">\$11,560.49</div>		2 Federal income tax withheld <div style="text-align: right; font-weight: bold;">\$2,119.75</div>			
c Employer's name, address, and ZIP code Duval General Hospital 1525 Hawthorne Rd. Gainesville, FL 32603		3 Social security wages <div style="text-align: right; font-weight: bold;">\$12,810.49</div>		4 Social security tax withheld <div style="text-align: right; font-weight: bold;">\$794.25</div>			
		5 Medicare wages and tips <div style="text-align: right; font-weight: bold;">\$12,810.49</div>		6 Medicare tax withheld <div style="text-align: right; font-weight: bold;">\$185.75</div>			
		7 Social security tips		8 Allocated tips			
d Control number		9 Advance EIC payment		10 Dependent care benefits			
e Employee's first name and initial Last name Suff. Janet D. Moore 1734 SW 16th Ave Your City, State and ZIP Code		11 Nonqualified plans		12a See instructions for box 12 <div style="display: flex; justify-content: space-between;"> D 1,250.00 </div>			
		13 Statutory employee Retirement plan Third-party sick pay <div style="display: flex; justify-content: space-around;"> <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/> </div>		12b			
		14 Other		12c			
				12d			
f Employee's address and ZIP code		15 State Employer's state ID number YS 59-882456		16 State wages, tips, etc. <div style="text-align: right; font-weight: bold;">\$11,560.49</div>		17 State income tax <div style="text-align: right; font-weight: bold;">\$549.12</div>	
				18 Local wages, tips, etc.		19 Local income tax	
				20 Locality name			

Form W-2 Wage and Tax Statement
Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

2009

Department of the Treasury—Internal Revenue Service

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no. Marion Bank & Trust 5501 NE West Blvd Gainesville, FL 32602		Payer's RTN (optional) 1 Interest income <div style="text-align: right; font-weight: bold;">\$ 247.89</div>		<div style="font-size: 2em; font-weight: bold;">2009</div> <div style="font-weight: bold;">Interest Income</div>			
PAYER'S federal identification number 14-2XXXXXX		RECIPIENT'S identification number 141-XX-XXXX					
RECIPIENT'S name Janet D. Moore Street address (including apt. no.) 1734 SW 16th Ave City, state, and ZIP code Your City, State and ZIP Code		2 Early withdrawal penalty <div style="text-align: right; font-weight: bold;">\$</div>		<div style="font-weight: bold;">Copy C For Payer</div> For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.			
		3 Interest on U.S. Savings Bonds and Treas. obligations <div style="text-align: right; font-weight: bold;">\$</div>					
		4 Federal income tax withheld <div style="text-align: right; font-weight: bold;">\$</div>				5 Investment expenses <div style="text-align: right; font-weight: bold;">\$</div>	
		6 Foreign tax paid <div style="text-align: right; font-weight: bold;">\$</div>				7 Foreign country or U.S. possession	
Account number (see instructions)		2nd TIN not. <input type="checkbox"/>		8 Tax-exempt interest <div style="text-align: right; font-weight: bold;">\$</div>		9 Specified private activity bond interest <div style="text-align: right; font-weight: bold;">\$</div>	

Form 1099-INT

Department of the Treasury - Internal Revenue Service

<input type="checkbox"/> CORRECTED (if checked)		OMB No. 1545-0238	
PAYER'S name, address, ZIP code, federal identification number, and telephone number Butler Casino 2233 Clark Highway Reno, NV 89510 14-2XXXXXX 212-555-XXXX	1 Gross winnings <div style="text-align: right;">\$675.00</div>	2 Federal income tax withheld	
	3 Type of wager <div style="text-align: center;">SLOTS</div>	4 Date won <div style="text-align: center;">06 23 2009</div>	
	5 Transaction	6 Race	
	7 Winnings from identical wagers	8 Cashier	
WINNER'S name, address (including apt. no.), and ZIP code Janet D. Moore 1734 SW 16th Ave. Your City, State and ZIP Code	9 Winner's taxpayer identification no. <div style="text-align: center;">141-XX-XXXX</div>	10 Window	
	11 First I.D.	12 Second I.D.	
	13 State/Payer's state identification no.	14 State income tax withheld	
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
Signature ▶ <i>Janet Moore</i>		Date ▶ 6/23/09	
Form W-2G		Department of the Treasury - Internal Revenue Service	

Note: If using TaxWise® 2008 software, change the year for "Date Won" to 2008.

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED		OMB No. 1545-1574	
FILER'S name, street address, city, state, ZIP code, and telephone number University of Florida 677 E. University Drive Gainesville, FL 32601	1 Payments received for qualified tuition and related expenses <div style="text-align: right;">\$ 6,500.00</div>	<div style="text-align: center; font-size: 2em;">2009</div>	
	2 Amounts billed for qualified tuition and related expenses <div style="text-align: right;">\$</div>	<div style="text-align: center;">Form 1098-T</div>	
FILER'S federal identification no. 13-4XXXXXX	STUDENT'S social security number 143-XX-XXXX	3 Check if you have changed your reporting method for 2009 <input type="checkbox"/>	
STUDENT'S name Kent Moore		4 Adjustments made for a prior year <div style="text-align: right;">\$</div>	5 Scholarships or grants <div style="text-align: right;">\$ 9,000.00</div>
Street address (including apt. no.) 1734 SW 16th Ave		6 Adjustments to scholarships or grants for a prior year <div style="text-align: right;">\$</div>	7 Check this box if the amount in box 1 or 2 includes amounts for an academic period beginning January - March 2010 ▶ <input type="checkbox"/>
City, state, and ZIP code Your City, State and ZIP Code		8 Check if at least half-time student <input checked="" type="checkbox"/>	9 Check if a graduate student . . . <input type="checkbox"/>
Service Provider/Acct. No. (see instr.)	10 Ins. contract reimb./refund <div style="text-align: right;">\$</div>		
Form 1098-T		Department of the Treasury - Internal Revenue Service	

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED			
PAYER'S name, street address, city, state, ZIP code, and telephone no. Employment Security Commission P.O.Box 854 Gainesville, FL 32603		1 Unemployment compensation \$ 2,849.75 2 State or local income tax refunds, credits, or offsets \$	OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold; text-align: center;">2009</div> Form 1099-G
PAYER'S federal identification number 14-3XXXXXX	RECIPIENT'S identification number 141-XX-XXXX	3 Box 2 amount is for tax year 4 Federal income tax withheld \$ 85.00	Certain Government Payments Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G.
RECIPIENT'S name Janet Moore Street address (including apt. no.) 1734 SW 16th Ave. City, state, and ZIP code Your City, State and ZIP Code		5 ATAA payments \$ 6 Taxable grants \$	
Account number (see instructions)		7 Agriculture payments \$ 8 Check if box 2 is trade or business income <input type="checkbox"/>	
		9 Market gain \$	
Form 1099-G		Department of the Treasury - Internal Revenue Service	

PAID BY OFFICE OF PERSONNEL MANAGEMENT RETIREMENT SERVICES PROGRAM P.O. BOX 45 BOYERS, PA 16017-0045		STATEMENT OF ANNUITY PAID Copy B - File with Federal tax return		<div style="font-size: 2em; font-weight: bold;">2009</div> <small>OMB No. 1545-0119 Form: 1099-R Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</small>	
PAYER's Federal Identification 13-4XXXXXX	Recipient's ID No. (Annuitant) 141-XX-XXXX	Account number (Retirement Claim No.) CSA 291601713		1. Gross distribution \$15,858.25	
5. Employee Contributions/ Designated ROTH Contributions or Insurance Premiums \$0.00		PAID TO Janet D. Moore 1734 SW 16TH AVE Your City, State, ZIP Code		2a. Taxable amount \$14,750.00	
7. Distribution Code(s) 4 - Death Benefit				4. Federal Income Tax Withheld \$1,200.00	
9b. Total Employee Contributions \$32,250.00				10. State Income Tax Withheld \$0.00	
				State 1	10. State Income Tax Withheld \$0.00
				State 2	10. State Income Tax Withheld \$0.00
To separate, tear on perforation					

Exercise 8 – Webster Intake and Interview Sheet, page 1 of 3

Form 13614-C (Rev. 8-2009)	Department of the Treasury – Internal Revenue Service Intake/Interview & Quality Review Sheet	OMB # 1545-1964
--------------------------------------	---	-----------------

Section A. Page 1 and Page 2 to be completed by Taxpayer

Thank you for allowing us to prepare your tax return. It is very important for you to provide the information on this form to help our certified volunteer preparer in completing your return. **If you have any questions please ask.**

You will need your:

- Tax information such as W-2s, 1099s, 1098s.
- Social security cards or ITIN letters for you and all persons on your tax return.
- Proof of Identity (such as drivers license or other picture ID).

Part I. Your Personal Information

1. Your First Name Rodney	M. I.	Last Name Webster	Are you a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Spouse's First Name Marie	M. I. J.	Last Name Taylor	Is spouse a U.S. Citizen? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Mailing Address 919 N. Porter St.	Apt#	City Your City	State YS Zip Code Your Zip Code
4. E-mail n/a	Phone 901-555-XXXX		
5. Your Date of Birth 08/02/1971	6. Your Occupation General Contractor	7. Are you Legally Blind	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		8. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
9. Spouse's Date of Birth 12/25/1967	10. Spouse's Occupation Office Assistant	11. Is Spouse Legally Blind	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
		12. Totally and Permanently Disabled	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
13. Can your parents or someone else claim you or your spouse on their tax return? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			

Part II. Family and Dependent Information

1. As of December 31, 2009 your marital status was:

☐ Single

☒ Married: Did you live with your spouse during any part of the last six months of 2009? ☐ Yes ☒ No

☐ Divorced or Legally Separated: Date of final decree or separate maintenance agreement: _____

☐ Widowed: Date of spouse's death: _____

2. List the name of everyone below who lived in your home and outside your home that you supported during the year.

Name (first, last) Do not enter your name or Spouse's name below.	Date of Birth (mm/dd/yy)	Relationship to you (e.g. son, mother, sister)	Number of months lived in your home	US Citizen or resident of the US, Canada or Mexico (yes/no)	Married as of 12/31/09 (yes/no)	Full- time student (yes/no)	Received more than \$3650 in income (yes/no)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Roger Webster	06/23/00	Son	12	Yes	No	Yes	No

If additional space is needed please use page 4 and check here ☐

Paperwork Reduction Act Notice

The Paperwork Reduction Act requires that the IRS display an OMB control number on all public information requests. The OMB Control Number for this study is 1545-1964. Also, if you have any comments regarding the time estimates associated with this study or suggestion on making this process simpler, please write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224

Please continue on Page 2

Catalog Number 52121E

Form **13614-C** (Rev. 8-2009)

Exercise 8 – Webster Intake and Interview Sheet, page 2 of 3

Section A. To be completed by Taxpayer (continued)

Part III. Life Events (Check Yes or No to all questions below)

- ☒ Yes ☐ No 1. If you are due a refund, would you like a direct deposit?
☒ Yes ☐ No 2. If you have a balance due, would you like a direct debit?

During 2009 did you (or your spouse if filing a joint return):

- ☐ Yes ☒ No 3. Buy a brand new vehicle? If yes, date of purchase: _____
☐ Yes ☒ No 4. Buy a home? If yes, closing date: _____
☐ Yes ☒ No 5. Have a foreclosure or did the bank cancel any part of your mortgage loan?
☐ Yes ☒ No 6. Receive an Economic Recovery Payment from Social Security Administration, Railroad Retirement Board, or Veterans Administration? If yes, how much? ☐ \$250 ☐ \$500
☐ Yes ☒ No 7. Are you or your spouse a government retiree?
☒ Yes ☐ No 8. Purchase and install energy efficient home items? (such as windows, furnace, insulation, etc.)
☐ Yes ☒ No 9. Live in an area that was affected by a natural disaster? If yes, where? _____
☐ Yes ☒ No 10. Pay college tuition for yourself, your spouse, or your dependents?
☐ Yes ☒ No 11. Have any student loans?
☐ Yes ☒ No 12. Make estimated tax payments or apply last year's refund to your 2009 tax?
If yes, amount _____

Part IV. Income – In 2009, did you (or your spouse) receive: (Check Yes or No to all questions below)

- ☒ Yes ☐ No 1. Wages or Salary
☐ Yes ☒ No 2. Tip Income
☐ Yes ☒ No 3. Scholarships
☒ Yes ☐ No 4. Interest/Dividends from: checking or savings accounts, bonds, CDs, brokerage, etc.
☒ Yes ☐ No 5. State Tax Refund: If yes, did you itemize your deductions last year? ☐ Yes ☐ No
☒ Yes ☐ No 6. Self-Employment Income (such as earnings from contract labor, small business, hobby, etc.)
☐ Yes ☒ No 7. Alimony Income
☐ Yes ☒ No 8. Proceeds (or loss) from the sale of Stocks, Bonds or Real Estate (including your home)
☐ Yes ☒ No 9. Disability Income
☐ Yes ☒ No 10. Pensions, Annuities, and/or IRA Distributions
☐ Yes ☒ No 11. Unemployment Compensation
☐ Yes ☒ No 12. Social Security or Railroad Retirement Benefits
☐ Yes ☒ No 13. Income from Rental Property
☐ Yes ☒ No 14. Other Income: (gambling, lottery, prizes, awards, jury duty, etc.) Identify: _____

Part V. Expenses – In 2009 Did you (or your spouse) pay: (Check Yes or No to all questions below)

- ☐ Yes ☒ No 1. Alimony: If yes, do you have the recipient's SSN? ☐ Yes ☐ No
☐ Yes ☒ No 2. Contributions to IRA, 401 k, or other retirement account, including employer retirement account
☐ Yes ☒ No 3. Educational expenses (such as a computer, books, etc.)
☐ Yes ☒ No 4. Classroom supplies if you are a teacher
☐ Yes ☒ No 5. Medical expenses
☒ Yes ☐ No 6. Home mortgage interest
☒ Yes ☐ No 7. Real estate taxes for your home
☒ Yes ☐ No 8. Charitable contributions
☒ Yes ☐ No 9. Child/dependent care expenses that allowed you and your spouse, to work or to look for work

STOP HERE!

Thank you for completing this form.

Please give this form to the certified volunteer preparer for use in preparing your return.

Exercise 8 – Webster Intake and Interview Sheet, page 3 of 3

Section B. For Certified Volunteer Preparer Completion and Reminder

Remember: YOU are the link between the taxpayer's information and a correct tax return! Verify the taxpayer's information on pages 1 & 2. Consult Publications 4012 & 17 as well as other tools. Make notes on this form as needed, especially when the taxpayer's information is missing or incorrect.

Must be completed by Certified Volunteer Preparer

- ☐ Yes ☐ No ☐ N/A
1. Can anyone else claim any of the persons listed in Part II, question 2, as a dependent on their return? If yes, which ones:
- _____
- ☐ Yes ☐ No ☐ N/A
2. Were any of the persons listed in Part II, question 2, totally and permanently disabled? If yes, which ones:
- _____
- ☐ Yes ☐ No ☐ N/A
3. Did any of the persons listed in Part II, question 2 provide more than half of their own support? If yes, which ones:
- _____
- ☐ Yes ☐ No ☐ N/A
4. Did the taxpayer provide more than half the support for each of the persons in Part II, question 2? If no, which ones:
- _____
- ☐ Yes ☐ No ☐ N/A
5. Did the taxpayer pay over half the cost of maintaining a home for any of the persons in Part II, question 2? If yes, which ones:
- _____
- ☐ Yes ☐ No ☐ N/A
6. Was the taxpayer's Earned Income Credit (EIC) disallowed in a prior year? If yes, for which tax year _____
- ☐ Yes ☐ No
7. Does the taxpayer qualify for the first-time homebuyers credit?

Reminders

Use Publication 4012 & 17 in making tax law determination.

- Earned Income Credit (EIC) with children - the qualifying child cannot be older than the taxpayer.
- Qualifying Child/Qualifying Relatives - Rules have changed.
- There are special rules for children of divorced, separated, or never married parents.

New Tax Benefits and credits under ARRA 2009

- Vehicle Sales Tax
- Economic Recovery Payment
- First-time homebuyer Credit
- Energy Efficiency
- Education Expense
- Increase EITC & Child Tax Credit
- Unemployment benefits

Making Work Pay Tax Credit

- Does the taxpayer need to adjust their W-4/W-4P withholding?

Section C. To be completed by a Certified Quality Reviewer

Check each item after reviewing the tax return and verifying that it reflects correct tax law application to the information provided by the taxpayer.

- ☐ 1. **Section A & B** of this form are complete.
- ☐ 2. **Taxpayer's identity, address and phone number** was verified.
- ☐ 3. **Names, SSN or ITINs, and dates of birth of taxpayer, spouse and dependents** match the supporting documents.
- ☐ 4. **Filing Status** is correctly determined.
- ☐ 5. **Personal and Dependency Exemptions** are entered correctly on the return.
- ☐ 6. All **income** shown on source documents and noted in Sections A, part IV is included on the tax return.
- ☐ 7. Any **Adjustments to Income** are correctly reported.
- ☐ 8. **Standard, Additional or Itemized Deductions** are correct.
- ☐ 9. All **credits** are correctly reported.
- ☐ 10. Withholding shown on **Forms W-2, 1099 and Estimated Tax Payments** are correctly reported.
- ☐ 11. If **direct deposit or debit** was elected checking/saving account and routing information match the supporting documents.
- ☐ 12. Correct **SIDN** is shown on the return.

Catalog Number 52121E

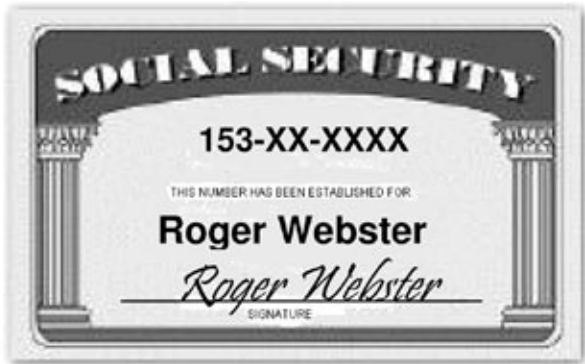
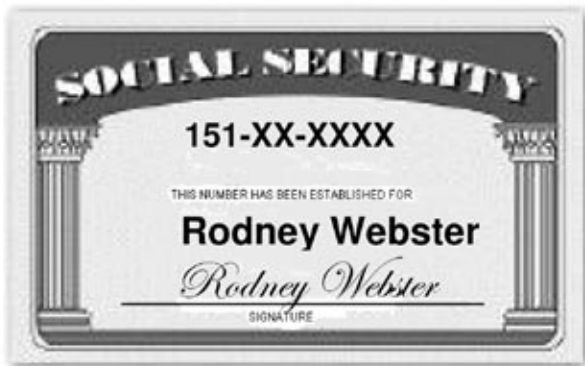
Form **13614-C** (Rev. 8-2009)

Interview Notes – Webster

- If using 2008 software, first enter the Economic Stimulus Payment received as \$600 on Worksheet 5. They each received \$600.
- Rodney and Marie married on January 1 of this year. Marie has not filed a name change form with the Social Security Administration.
- If possible, they want to file a joint return.
- Rodney has a son, Roger, from his previous marriage. Roger lived with Rodney all last year. Rodney provided almost all of Roger's support, but the divorce decree allows Roger to be claimed as a dependent by his mother.
- In addition to her job as an office assistant, Marie has a small home-based word processing business. Her gross income was \$4,850. Her expense for materials was \$363. She has written records for the 1,200 business miles (100 miles per month) and 9,000 other miles driven during the year. Her business takes up only a very small area of her home, and she uses her computer mainly for personal business. Marie placed her car in service on February 4, 2007. Use business code 561410.
- A neighbor, Eleanor Michaels, cares for Roger after school and Rodney paid her \$975 for the year. Her SSN is 154-XX-XXXX. Her address is 628 N. Porter St, Your City, State and ZIP Code.
- Rodney and Marie both want to contribute to the Presidential Election Campaign Fund.
- They would like to handle any refund or payment electronically.
- Rodney itemized deductions last year and received a state refund of \$375. He filed as Head of Household and his itemized deductions totaled \$10,800. The amount from last year's Schedule A, line 5a (income taxes) was \$571, and line 5b (general sales tax) was \$182. His taxable income was \$4,876. Marie did not itemize deductions last year.
- Marie did not pay any real estate tax last year.
- Rodney replaced several energy-saving windows in his house. His receipt shows \$978 for the cost of the windows.
- **If using 2008 software, apply 2008 tax law.**

Note: Before completing Section B of Form 13614-C, go over Parts I-V with the taxpayer. Be sure to note anything on the intake sheet that changes as a result of this interview.

In addition, to ensure the accuracy of the taxpayer's return, the certified volunteer should complete Section C of the Form 13614-C or Form 8158, *Quality Review Sheet*, prior to obtaining the taxpayer's signature.



Rodney Webster

310

Marie Webster

919 N. Porter Street

Your City, State, and ZIP Code

PAY TO THE
ORDER OF

\$

DOLLARS

YORK NATIONAL BANK

Rochester, NY 14603

: 062005690

:00578965542

310

		a Employee's social security number <div style="border: 1px solid black; padding: 2px; text-align: center;">151-XX-XXXX</div>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 15-1XXXXXX				1 Wages, tips, other compensation <div style="border: 1px solid black; padding: 2px; text-align: right;">\$17,510.35</div>		2 Federal income tax withheld <div style="border: 1px solid black; padding: 2px; text-align: right;">\$1,375.50</div>	
c Employer's name, address, and ZIP code King General Contracting Services 643 Sinclair St Memphis, TN 38101				3 Social security wages <div style="border: 1px solid black; padding: 2px; text-align: right;">\$17,510.35</div>		4 Social security tax withheld <div style="border: 1px solid black; padding: 2px; text-align: right;">\$1,085.62</div>	
				5 Medicare wages and tips <div style="border: 1px solid black; padding: 2px; text-align: right;">\$17,510.35</div>		6 Medicare tax withheld <div style="border: 1px solid black; padding: 2px; text-align: right;">\$253.77</div>	
				7 Social security tips		8 Allocated tips	
d Control number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Rodney Webster 919 N. Porter St Your City, State and ZIP Code				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State Employer's state ID number YS 99-5678245		16 State wages, tips, etc. <div style="border: 1px solid black; padding: 2px; text-align: right;">\$17,510.35</div>		17 State income tax <div style="border: 1px solid black; padding: 2px; text-align: right;">\$550.10</div>		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form W-2 Wage and Tax Statement

2009

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

		a Employee's social security number <div style="border: 1px solid black; padding: 2px; text-align: center;">152-XX-XXXX</div>		Safe, accurate, FAST! Use		Visit the IRS website at www.irs.gov/efile .	
b Employer identification number (EIN) 15-2XXXXXX				1 Wages, tips, other compensation <div style="border: 1px solid black; padding: 2px; text-align: right;">\$11,411.12</div>		2 Federal income tax withheld <div style="border: 1px solid black; padding: 2px; text-align: right;">\$1,072.05</div>	
c Employer's name, address, and ZIP code Bennett Trading Company 12 Pembroke St New Orleans, LA 70113				3 Social security wages <div style="border: 1px solid black; padding: 2px; text-align: right;">\$11,411.12</div>		4 Social security tax withheld <div style="border: 1px solid black; padding: 2px; text-align: right;">\$707.10</div>	
				5 Medicare wages and tips <div style="border: 1px solid black; padding: 2px; text-align: right;">\$11,411.12</div>		6 Medicare tax withheld <div style="border: 1px solid black; padding: 2px; text-align: right;">\$165.49</div>	
				7 Social security tips		8 Allocated tips	
d Control number				9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name Suff. Marie J. Taylor 2708 Marywood Dr. Your City, State and ZIP Code				11 Nonqualified plans		12a See instructions for box 12	
				13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		12b	
				14 Other		12c	
						12d	
f Employee's address and ZIP code							
15 State Employer's state ID number YS 32-566X72		16 State wages, tips, etc. <div style="border: 1px solid black; padding: 2px; text-align: right;">\$11,411.12</div>		17 State income tax <div style="border: 1px solid black; padding: 2px; text-align: right;">\$377.15</div>		18 Local wages, tips, etc.	
						19 Local income tax	
						20 Locality name	

Form W-2 Wage and Tax Statement

2009

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
 This information is being furnished to the Internal Revenue Service.

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				
PAYER'S name, street address, city, state, ZIP code, and telephone no. Beckley First National Bank 200 N. Mankato Blvd. Memphis, TN 38101		Payer's RTN (optional) <div style="border: 1px solid black; padding: 2px;"> 1 Interest income \$ 912.57 </div> <div style="border: 1px solid black; padding: 2px;"> 2 Early withdrawal penalty \$ </div>	OMB No. 1545-0112 <div style="font-size: 2em; font-weight: bold; text-align: center;">2009</div> <div style="text-align: center;">Form 1099-INT</div>	<div style="font-size: 1.5em; font-weight: bold;">Interest Income</div> <div style="margin-top: 20px;"> Copy C For Payer </div> <div style="font-size: 0.8em;"> For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G. </div>
PAYER'S federal identification number 15-3XXXXXX	RECIPIENT'S identification number 151-XX-XXXX	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
RECIPIENT'S name Rodney Webster <small>Street address (including apt. no.)</small> 919 N Porter St. <small>City, state, and ZIP code</small> Your City, State and ZIP Code		<div style="border: 1px solid black; padding: 2px;"> 4 Federal income tax withheld \$ 91.12 </div> <div style="border: 1px solid black; padding: 2px;"> 6 Foreign tax paid \$ </div> <div style="border: 1px solid black; padding: 2px;"> 8 Tax-exempt interest \$ </div>		
<small>Account number (see instructions)</small> <div style="border: 1px solid black; height: 15px; width: 100%;"></div>	<small>2nd TIN not.</small> <input type="checkbox"/>	<div style="border: 1px solid black; padding: 2px;"> 5 Investment expenses \$ </div> <div style="border: 1px solid black; padding: 2px;"> 7 Foreign country or U.S. possession </div> <div style="border: 1px solid black; padding: 2px;"> 9 Specified private activity bond interest \$ </div>		
<div style="display: flex; justify-content: space-between;"> Form 1099-INT Department of the Treasury - Internal Revenue Service </div>				

<input type="checkbox"/> VOID <input type="checkbox"/> CORRECTED				
PAYER'S name, street address, city, state, ZIP code, and telephone no. Employment Security Commission 1245 Orleans St. New Orleans, LA 70113		1 Unemployment compensation \$ 856.00 2 State or local income tax refunds, credits, or offsets \$	OMB No. 1545-0120 <div style="font-size: 2em; font-weight: bold; text-align: center;">2009</div> <div style="text-align: center;">Form 1099-G</div>	<div style="font-size: 1.5em; font-weight: bold;">Certain Government Payments</div> <div style="margin-top: 20px;"> Copy C For Payer </div> <div style="font-size: 0.8em;"> For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General Instructions for Forms 1099, 1098, 3921, 3922, 5498, and W-2G. </div>
PAYER'S federal identification number 15-4XXXXXX	RECIPIENT'S identification number 152-XX-XXXX	3 Box 2 amount is for tax year \$		
RECIPIENT'S name Marie J. Taylor <small>Street address (including apt. no.)</small> 2708 Marywood Dr <small>City, state, and ZIP code</small> Your City, State and ZIP Code		<div style="border: 1px solid black; padding: 2px;"> 5 ATAA payments \$ </div> <div style="border: 1px solid black; padding: 2px;"> 7 Agriculture payments \$ </div> <div style="border: 1px solid black; padding: 2px;"> 9 Market gain \$ </div>		
<small>Account number (see instructions)</small> <div style="border: 1px solid black; height: 15px; width: 100%;"></div>	<div style="border: 1px solid black; padding: 2px;"> 4 Federal income tax withheld \$ </div> <div style="border: 1px solid black; padding: 2px;"> 6 Taxable grants \$ </div> <div style="border: 1px solid black; padding: 2px;"> 8 Check if box 2 is trade or business income <input type="checkbox"/> </div>			
<div style="display: flex; justify-content: space-between;"> Form 1099-G Department of the Treasury - Internal Revenue Service </div>				

All of the following are unreimbursed expenses for Rodney Webster:

Medical insurance	\$2,250
Medical travel (January–May)	500 miles
Dental bills	\$275
Vitamins	\$75
New glasses (out-of-pocket expense)	\$165
Prescription drugs	\$563
Teeth whitening products	\$120
Church donations paid by check	\$1,550
Donation to the Presidential Election Campaign Fund	\$1,500
Donation to the Salvation Army (check)	\$500
Mortgage late payment fee	\$75
Home mortgage interest	\$2,850
Car loan interest	\$1,230
City real estate tax	\$550
County real estate tax	\$1,596
Cash donation to United Way (no written documentation)	\$50
Personal property taxes (value based)	\$125
Traffic fine	\$150
Gambling losses	\$1,010

EIC Tables

2009 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is \$2,455, you would enter \$842.

If the amount you are looking up from the worksheet is—		And your filing status is— Single, head of household, or qualifying widow(er) and you have—			
At least	But less than	No children	One child	Two children	Three children
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
\$1	\$50	\$2	\$9	\$10	\$11	\$2	\$9	\$10	\$11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	189	842	990	1,114

2009 Earned Income Credit (EIC) Table—Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464

2009 Earned Income Credit (EIC) Table—Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689
6,000	6,050	457	2,049	2,410	2,711	457	2,049	2,410	2,711
6,050	6,100	457	2,066	2,430	2,734	457	2,066	2,430	2,734
6,100	6,150	457	2,083	2,450	2,756	457	2,083	2,450	2,756
6,150	6,200	457	2,100	2,470	2,779	457	2,100	2,470	2,779
6,200	6,250	457	2,117	2,490	2,801	457	2,117	2,490	2,801
6,250	6,300	457	2,134	2,510	2,824	457	2,134	2,510	2,824
6,300	6,350	457	2,151	2,530	2,846	457	2,151	2,530	2,846
6,350	6,400	457	2,168	2,550	2,869	457	2,168	2,550	2,869
6,400	6,450	457	2,185	2,570	2,891	457	2,185	2,570	2,891
6,450	6,500	457	2,202	2,590	2,914	457	2,202	2,590	2,914
6,500	6,550	457	2,219	2,610	2,936	457	2,219	2,610	2,936
6,550	6,600	457	2,236	2,630	2,959	457	2,236	2,630	2,959
6,600	6,650	457	2,253	2,650	2,981	457	2,253	2,650	2,981
6,650	6,700	457	2,270	2,670	3,004	457	2,270	2,670	3,004
6,700	6,750	457	2,287	2,690	3,026	457	2,287	2,690	3,026
6,750	6,800	457	2,304	2,710	3,049	457	2,304	2,710	3,049
6,800	6,850	457	2,321	2,730	3,071	457	2,321	2,730	3,071
6,850	6,900	457	2,338	2,750	3,094	457	2,338	2,750	3,094
6,900	6,950	457	2,355	2,770	3,116	457	2,355	2,770	3,116
6,950	7,000	457	2,372	2,790	3,139	457	2,372	2,790	3,139
7,000	7,050	457	2,389	2,810	3,161	457	2,389	2,810	3,161
7,050	7,100	457	2,406	2,830	3,184	457	2,406	2,830	3,184
7,100	7,150	457	2,423	2,850	3,206	457	2,423	2,850	3,206
7,150	7,200	457	2,440	2,870	3,229	457	2,440	2,870	3,229
7,200	7,250	457	2,457	2,890	3,251	457	2,457	2,890	3,251
7,250	7,300	457	2,474	2,910	3,274	457	2,474	2,910	3,274
7,300	7,350	457	2,491	2,930	3,296	457	2,491	2,930	3,296
7,350	7,400	457	2,508	2,950	3,319	457	2,508	2,950	3,319
7,400	7,450	457	2,525	2,970	3,341	457	2,525	2,970	3,341
7,450	7,500	457	2,542	2,990	3,364	457	2,542	2,990	3,364
7,500	7,550	452	2,559	3,010	3,386	457	2,559	3,010	3,386
7,550	7,600	449	2,576	3,030	3,409	457	2,576	3,030	3,409
7,600	7,650	445	2,593	3,050	3,431	457	2,593	3,050	3,431
7,650	7,700	441	2,610	3,070	3,454	457	2,610	3,070	3,454
7,700	7,750	437	2,627	3,090	3,476	457	2,627	3,090	3,476
7,750	7,800	433	2,644	3,110	3,499	457	2,644	3,110	3,499
7,800	7,850	430	2,661	3,130	3,521	457	2,661	3,130	3,521
7,850	7,900	426	2,678	3,150	3,544	457	2,678	3,150	3,544
7,900	7,950	422	2,695	3,170	3,566	457	2,695	3,170	3,566
7,950	8,000	418	2,712	3,190	3,589	457	2,712	3,190	3,589
8,000	8,050	414	2,729	3,210	3,611	457	2,729	3,210	3,611
8,050	8,100	410	2,746	3,230	3,634	457	2,746	3,230	3,634
8,100	8,150	407	2,763	3,250	3,656	457	2,763	3,250	3,656
8,150	8,200	403	2,780	3,270	3,679	457	2,780	3,270	3,679
8,200	8,250	399	2,797	3,290	3,701	457	2,797	3,290	3,701
8,250	8,300	395	2,814	3,310	3,724	457	2,814	3,310	3,724
8,300	8,350	391	2,831	3,330	3,746	457	2,831	3,330	3,746
8,350	8,400	387	2,848	3,350	3,769	457	2,848	3,350	3,769
8,400	8,450	384	2,865	3,370	3,791	457	2,865	3,370	3,791
8,450	8,500	380	2,882	3,390	3,814	457	2,882	3,390	3,814

2009 Earned Income Credit (EIC) Table—Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
8,500	8,550	376	2,899	3,410	3,836	457	2,899	3,410	3,836
8,550	8,600	372	2,916	3,430	3,859	457	2,916	3,430	3,859
8,600	8,650	368	2,933	3,450	3,881	457	2,933	3,450	3,881
8,650	8,700	365	2,950	3,470	3,904	457	2,950	3,470	3,904
8,700	8,750	361	2,967	3,490	3,926	457	2,967	3,490	3,926
8,750	8,800	357	2,984	3,510	3,949	457	2,984	3,510	3,949
8,800	8,850	353	3,001	3,530	3,971	457	3,001	3,530	3,971
8,850	8,900	349	3,018	3,550	3,994	457	3,018	3,550	3,994
8,900	8,950	345	3,035	3,570	4,016	457	3,035	3,570	4,016
8,950	9,000	342	3,043	3,590	4,039	457	3,043	3,590	4,039
9,000	9,050	338	3,043	3,610	4,061	457	3,043	3,610	4,061
9,050	9,100	334	3,043	3,630	4,084	457	3,043	3,630	4,084
9,100	9,150	330	3,043	3,650	4,106	457	3,043	3,650	4,106
9,150	9,200	326	3,043	3,670	4,129	457	3,043	3,670	4,129
9,200	9,250	322	3,043	3,690	4,151	457	3,043	3,690	4,151
9,250	9,300	319	3,043	3,710	4,174	457	3,043	3,710	4,174
9,300	9,350	315	3,043	3,730	4,196	457	3,043	3,730	4,196
9,350	9,400	311	3,043	3,750	4,219	457	3,043	3,750	4,219
9,400	9,450	307	3,043	3,770	4,241	457	3,043	3,770	4,241
9,450	9,500	303	3,043	3,790	4,264	457	3,043	3,790	4,264
9,500	9,550	299	3,043	3,810	4,286	457	3,043	3,810	4,286
9,550	9,600	296	3,043	3,830	4,309	457	3,043	3,830	4,309
9,600	9,650	292	3,043	3,850	4,331	457	3,043	3,850	4,331
9,650	9,700	288	3,043	3,870	4,354	457	3,043	3,870	4,354
9,700	9,750	284	3,043	3,890	4,376	457	3,043	3,890	4,376
9,750	9,800	280	3,043	3,910	4,399	457	3,043	3,910	4,399
9,800	9,850	277	3,043	3,930	4,421	457	3,043	3,930	4,421
9,850	9,900	273	3,043	3,950	4,444	457	3,043	3,950	4,444
9,900	9,950	269	3,043	3,970	4,466	457	3,043	3,970	4,466
9,950	10,000	265	3,043	3,990	4,489	457	3,043	3,990	4,489
10,000	10,050	261	3,043	4,010	4,511	457	3,043	4,010	4,511
10,050	10,100	257	3,043	4,030	4,534	457	3,043	4,030	4,534
10,100	10,150	254	3,043	4,050	4,556	457	3,043	4,050	4,556
10,150	10,200	250	3,043	4,070	4,579	457	3,043	4,070	4,579
10,200	10,250	246	3,043	4,090	4,601	457	3,043	4,090	4,601
10,250	10,300	242	3,043	4,110	4,624	457	3,043	4,110	4,624
10,300	10,350	238	3,043	4,130	4,646	457	3,043	4,130	4,646
10,350	10,400	234	3,043	4,150	4,669	457	3,043	4,150	4,669
10,400	10,450	231	3,043	4,170	4,691	457	3,043	4,170	4,691
10,450	10,500	227	3,043	4,190	4,714	457	3,043	4,190	4,714
10,500	10,550	223	3,043	4,210	4,736	457	3,043	4,210	4,736
10,550	10,600	219	3,043	4,230	4,759	457	3,043	4,230	4,759
10,600	10,650	215	3,043	4,250	4,781	457	3,043	4,250	4,781
10,650	10,700	212	3,043	4,270	4,804	457	3,043	4,270	4,804
10,700	10,750	208	3,043	4,290	4,826	457	3,043	4,290	4,826
10,750	10,800	204	3,043	4,310	4,849	457	3,043	4,310	4,849
10,800	10,850	200	3,043	4,330	4,871	457	3,043	4,330	4,871
10,850	10,900	196	3,043	4,350	4,894	457	3,043	4,350	4,894
10,900	10,950	192	3,043	4,370	4,916	457	3,043	4,370	4,916
10,950	11,000	189	3,043	4,390	4,939	457	3,043	4,390	4,939
11,000	11,050	185	3,043	4,410	4,961	457	3,043	4,410	4,961
11,050	11,100	181	3,043	4,430	4,984	457	3,043	4,430	4,984
11,100	11,150	177	3,043	4,450	5,006	457	3,043	4,450	5,006
11,150	11,200	173	3,043	4,470	5,029	457	3,043	4,470	5,029
11,200	11,250	169	3,043	4,490	5,051	457	3,043	4,490	5,051
11,250	11,300	166	3,043	4,510	5,074	457	3,043	4,510	5,074
11,300	11,350	162	3,043	4,530	5,096	457	3,043	4,530	5,096
11,350	11,400	158	3,043	4,550	5,119	457	3,043	4,550	5,119
11,400	11,450	154	3,043	4,570	5,141	457	3,043	4,570	5,141
11,450	11,500	150	3,043	4,590	5,164	457	3,043	4,590	5,164

2009 Earned Income Credit (EIC) Table--Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is--		And your filing status is--							
		Single, head of household, or qualifying widow(er) and you have--				Married filing jointly and you have--			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is--				Your credit is--			
11,500	11,550	146	3,043	4,610	5,186	457	3,043	4,610	5,186
11,550	11,600	143	3,043	4,630	5,209	457	3,043	4,630	5,209
11,600	11,650	139	3,043	4,650	5,231	457	3,043	4,650	5,231
11,650	11,700	135	3,043	4,670	5,254	457	3,043	4,670	5,254
11,700	11,750	131	3,043	4,690	5,276	457	3,043	4,690	5,276
11,750	11,800	127	3,043	4,710	5,299	457	3,043	4,710	5,299
11,800	11,850	124	3,043	4,730	5,321	457	3,043	4,730	5,321
11,850	11,900	120	3,043	4,750	5,344	457	3,043	4,750	5,344
11,900	11,950	116	3,043	4,770	5,366	457	3,043	4,770	5,366
11,950	12,000	112	3,043	4,790	5,389	457	3,043	4,790	5,389
12,000	12,050	108	3,043	4,810	5,411	457	3,043	4,810	5,411
12,050	12,100	104	3,043	4,830	5,434	457	3,043	4,830	5,434
12,100	12,150	101	3,043	4,850	5,456	457	3,043	4,850	5,456
12,150	12,200	97	3,043	4,870	5,479	457	3,043	4,870	5,479
12,200	12,250	93	3,043	4,890	5,501	457	3,043	4,890	5,501
12,250	12,300	89	3,043	4,910	5,524	457	3,043	4,910	5,524
12,300	12,350	85	3,043	4,930	5,546	457	3,043	4,930	5,546
12,350	12,400	81	3,043	4,950	5,569	457	3,043	4,950	5,569
12,400	12,450	78	3,043	4,970	5,591	457	3,043	4,970	5,591
12,450	12,500	74	3,043	4,990	5,614	457	3,043	4,990	5,614
12,500	12,550	70	3,043	5,010	5,636	452	3,043	5,010	5,636
12,550	12,600	66	3,043	5,028	5,657	449	3,043	5,028	5,657
12,600	12,650	62	3,043	5,028	5,657	445	3,043	5,028	5,657
12,650	12,700	59	3,043	5,028	5,657	441	3,043	5,028	5,657
12,700	12,750	55	3,043	5,028	5,657	437	3,043	5,028	5,657
12,750	12,800	51	3,043	5,028	5,657	433	3,043	5,028	5,657
12,800	12,850	47	3,043	5,028	5,657	430	3,043	5,028	5,657
12,850	12,900	43	3,043	5,028	5,657	426	3,043	5,028	5,657
12,900	12,950	39	3,043	5,028	5,657	422	3,043	5,028	5,657
12,950	13,000	36	3,043	5,028	5,657	418	3,043	5,028	5,657
13,000	13,050	32	3,043	5,028	5,657	414	3,043	5,028	5,657
13,050	13,100	28	3,043	5,028	5,657	410	3,043	5,028	5,657
13,100	13,150	24	3,043	5,028	5,657	407	3,043	5,028	5,657
13,150	13,200	20	3,043	5,028	5,657	403	3,043	5,028	5,657
13,200	13,250	16	3,043	5,028	5,657	399	3,043	5,028	5,657
13,250	13,300	13	3,043	5,028	5,657	395	3,043	5,028	5,657
13,300	13,350	9	3,043	5,028	5,657	391	3,043	5,028	5,657
13,350	13,400	5	3,043	5,028	5,657	387	3,043	5,028	5,657
13,400	13,450	*	3,043	5,028	5,657	384	3,043	5,028	5,657
13,450	13,500	0	3,043	5,028	5,657	380	3,043	5,028	5,657
13,500	13,550	0	3,043	5,028	5,657	376	3,043	5,028	5,657
13,550	13,600	0	3,043	5,028	5,657	372	3,043	5,028	5,657
13,600	13,650	0	3,043	5,028	5,657	368	3,043	5,028	5,657
13,650	13,700	0	3,043	5,028	5,657	365	3,043	5,028	5,657
13,700	13,750	0	3,043	5,028	5,657	361	3,043	5,028	5,657
13,750	13,800	0	3,043	5,028	5,657	357	3,043	5,028	5,657
13,800	13,850	0	3,043	5,028	5,657	353	3,043	5,028	5,657
13,850	13,900	0	3,043	5,028	5,657	349	3,043	5,028	5,657
13,900	13,950	0	3,043	5,028	5,657	345	3,043	5,028	5,657
13,950	14,000	0	3,043	5,028	5,657	342	3,043	5,028	5,657
14,000	14,050	0	3,043	5,028	5,657	338	3,043	5,028	5,657
14,050	14,100	0	3,043	5,028	5,657	334	3,043	5,028	5,657
14,100	14,150	0	3,043	5,028	5,657	330	3,043	5,028	5,657
14,150	14,200	0	3,043	5,028	5,657	326	3,043	5,028	5,657
14,200	14,250	0	3,043	5,028	5,657	322	3,043	5,028	5,657

*If the amount you are looking up from the worksheet is at least \$13,400 but less than \$13,440, your credit is \$2. Otherwise, you cannot take the credit.

2009 Earned Income Credit (EIC) Table—Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
14,250	14,300	0	3,043	5,028	5,657	319	3,043	5,028	5,657
14,300	14,350	0	3,043	5,028	5,657	315	3,043	5,028	5,657
14,350	14,400	0	3,043	5,028	5,657	311	3,043	5,028	5,657
14,400	14,450	0	3,043	5,028	5,657	307	3,043	5,028	5,657
14,450	14,500	0	3,043	5,028	5,657	303	3,043	5,028	5,657
14,500	14,550	0	3,043	5,028	5,657	299	3,043	5,028	5,657
14,550	14,600	0	3,043	5,028	5,657	296	3,043	5,028	5,657
14,600	14,650	0	3,043	5,028	5,657	292	3,043	5,028	5,657
14,650	14,700	0	3,043	5,028	5,657	288	3,043	5,028	5,657
14,700	14,750	0	3,043	5,028	5,657	284	3,043	5,028	5,657
14,750	14,800	0	3,043	5,028	5,657	280	3,043	5,028	5,657
14,800	14,850	0	3,043	5,028	5,657	277	3,043	5,028	5,657
14,850	14,900	0	3,043	5,028	5,657	273	3,043	5,028	5,657
14,900	14,950	0	3,043	5,028	5,657	269	3,043	5,028	5,657
14,950	15,000	0	3,043	5,028	5,657	265	3,043	5,028	5,657
15,000	15,050	0	3,043	5,028	5,657	261	3,043	5,028	5,657
15,050	15,100	0	3,043	5,028	5,657	257	3,043	5,028	5,657
15,100	15,150	0	3,043	5,028	5,657	254	3,043	5,028	5,657
15,150	15,200	0	3,043	5,028	5,657	250	3,043	5,028	5,657
15,200	15,250	0	3,043	5,028	5,657	246	3,043	5,028	5,657
15,250	15,300	0	3,043	5,028	5,657	242	3,043	5,028	5,657
15,300	15,350	0	3,043	5,028	5,657	238	3,043	5,028	5,657
15,350	15,400	0	3,043	5,028	5,657	234	3,043	5,028	5,657
15,400	15,450	0	3,043	5,028	5,657	231	3,043	5,028	5,657
15,450	15,500	0	3,043	5,028	5,657	227	3,043	5,028	5,657
15,500	15,550	0	3,043	5,028	5,657	223	3,043	5,028	5,657
15,550	15,600	0	3,043	5,028	5,657	219	3,043	5,028	5,657
15,600	15,650	0	3,043	5,028	5,657	215	3,043	5,028	5,657
15,650	15,700	0	3,043	5,028	5,657	212	3,043	5,028	5,657
15,700	15,750	0	3,043	5,028	5,657	208	3,043	5,028	5,657
15,750	15,800	0	3,043	5,028	5,657	204	3,043	5,028	5,657
15,800	15,850	0	3,043	5,028	5,657	200	3,043	5,028	5,657
15,850	15,900	0	3,043	5,028	5,657	196	3,043	5,028	5,657
15,900	15,950	0	3,043	5,028	5,657	192	3,043	5,028	5,657
15,950	16,000	0	3,043	5,028	5,657	189	3,043	5,028	5,657
16,000	16,050	0	3,043	5,028	5,657	185	3,043	5,028	5,657
16,050	16,100	0	3,043	5,028	5,657	181	3,043	5,028	5,657
16,100	16,150	0	3,043	5,028	5,657	177	3,043	5,028	5,657
16,150	16,200	0	3,043	5,028	5,657	173	3,043	5,028	5,657
16,200	16,250	0	3,043	5,028	5,657	169	3,043	5,028	5,657
16,250	16,300	0	3,043	5,028	5,657	166	3,043	5,028	5,657
16,300	16,350	0	3,043	5,028	5,657	162	3,043	5,028	5,657
16,350	16,400	0	3,043	5,028	5,657	158	3,043	5,028	5,657
16,400	16,450	0	3,043	5,028	5,657	154	3,043	5,028	5,657
16,450	16,500	0	3,034	5,016	5,645	150	3,043	5,028	5,657
16,500	16,550	0	3,026	5,006	5,634	146	3,043	5,028	5,657
16,550	16,600	0	3,018	4,995	5,624	143	3,043	5,028	5,657
16,600	16,650	0	3,010	4,985	5,613	139	3,043	5,028	5,657
16,650	16,700	0	3,002	4,974	5,603	135	3,043	5,028	5,657
16,700	16,750	0	2,994	4,964	5,592	131	3,043	5,028	5,657
16,750	16,800	0	2,986	4,953	5,582	127	3,043	5,028	5,657
16,800	16,850	0	2,978	4,943	5,571	124	3,043	5,028	5,657
16,850	16,900	0	2,970	4,932	5,561	120	3,043	5,028	5,657
16,900	16,950	0	2,962	4,922	5,550	116	3,043	5,028	5,657
16,950	17,000	0	2,954	4,911	5,540	112	3,043	5,028	5,657
17,000	17,050	0	2,946	4,901	5,529	108	3,043	5,028	5,657
17,050	17,100	0	2,938	4,890	5,519	104	3,043	5,028	5,657
17,100	17,150	0	2,930	4,880	5,508	101	3,043	5,028	5,657
17,150	17,200	0	2,922	4,869	5,497	97	3,043	5,028	5,657
17,200	17,250	0	2,914	4,858	5,487	93	3,043	5,028	5,657

2009 Earned Income Credit (EIC) Table--Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is --		And your filing status is --							
		Single, head of household, or qualifying widow(er) and you have--				Married filing jointly and you have--			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is --				Your credit is --			
17,250	17,300	0	2,906	4,848	5,476	89	3,043	5,028	5,657
17,300	17,350	0	2,898	4,837	5,466	85	3,043	5,028	5,657
17,350	17,400	0	2,890	4,827	5,455	81	3,043	5,028	5,657
17,400	17,450	0	2,882	4,816	5,445	78	3,043	5,028	5,657
17,450	17,500	0	2,874	4,806	5,434	74	3,043	5,028	5,657
17,500	17,550	0	2,866	4,795	5,424	70	3,043	5,028	5,657
17,550	17,600	0	2,858	4,785	5,413	66	3,043	5,028	5,657
17,600	17,650	0	2,850	4,774	5,403	62	3,043	5,028	5,657
17,650	17,700	0	2,842	4,764	5,392	59	3,043	5,028	5,657
17,700	17,750	0	2,834	4,753	5,382	55	3,043	5,028	5,657
17,750	17,800	0	2,826	4,743	5,371	51	3,043	5,028	5,657
17,800	17,850	0	2,818	4,732	5,361	47	3,043	5,028	5,657
17,850	17,900	0	2,810	4,722	5,350	43	3,043	5,028	5,657
17,900	17,950	0	2,803	4,711	5,340	39	3,043	5,028	5,657
17,950	18,000	0	2,795	4,701	5,329	36	3,043	5,028	5,657
18,000	18,050	0	2,787	4,690	5,318	32	3,043	5,028	5,657
18,050	18,100	0	2,779	4,679	5,308	28	3,043	5,028	5,657
18,100	18,150	0	2,771	4,669	5,297	24	3,043	5,028	5,657
18,150	18,200	0	2,763	4,658	5,287	20	3,043	5,028	5,657
18,200	18,250	0	2,755	4,648	5,276	16	3,043	5,028	5,657
18,250	18,300	0	2,747	4,637	5,266	13	3,043	5,028	5,657
18,300	18,350	0	2,739	4,627	5,255	9	3,043	5,028	5,657
18,350	18,400	0	2,731	4,616	5,245	5	3,043	5,028	5,657
18,400	18,450	0	2,723	4,606	5,234	*	3,043	5,028	5,657
18,450	18,500	0	2,715	4,595	5,224	0	3,043	5,028	5,657
18,500	18,550	0	2,707	4,585	5,213	0	3,043	5,028	5,657
18,550	18,600	0	2,699	4,574	5,203	0	3,043	5,028	5,657
18,600	18,650	0	2,691	4,564	5,192	0	3,043	5,028	5,657
18,650	18,700	0	2,683	4,553	5,182	0	3,043	5,028	5,657
18,700	18,750	0	2,675	4,543	5,171	0	3,043	5,028	5,657
18,750	18,800	0	2,667	4,532	5,161	0	3,043	5,028	5,657
18,800	18,850	0	2,659	4,522	5,150	0	3,043	5,028	5,657
18,850	18,900	0	2,651	4,511	5,139	0	3,043	5,028	5,657
18,900	18,950	0	2,643	4,500	5,129	0	3,043	5,028	5,657
18,950	19,000	0	2,635	4,490	5,118	0	3,043	5,028	5,657
19,000	19,050	0	2,627	4,479	5,108	0	3,043	5,028	5,657
19,050	19,100	0	2,619	4,469	5,097	0	3,043	5,028	5,657
19,100	19,150	0	2,611	4,458	5,087	0	3,043	5,028	5,657
19,150	19,200	0	2,603	4,448	5,076	0	3,043	5,028	5,657
19,200	19,250	0	2,595	4,437	5,066	0	3,043	5,028	5,657
19,250	19,300	0	2,587	4,427	5,055	0	3,043	5,028	5,657
19,300	19,350	0	2,579	4,416	5,045	0	3,043	5,028	5,657
19,350	19,400	0	2,571	4,406	5,034	0	3,043	5,028	5,657
19,400	19,450	0	2,563	4,395	5,024	0	3,043	5,028	5,657
19,450	19,500	0	2,555	4,385	5,013	0	3,043	5,028	5,657
19,500	19,550	0	2,547	4,374	5,003	0	3,043	5,028	5,657
19,550	19,600	0	2,539	4,364	4,992	0	3,043	5,028	5,657
19,600	19,650	0	2,531	4,353	4,982	0	3,043	5,028	5,657
19,650	19,700	0	2,523	4,342	4,971	0	3,043	5,028	5,657
19,700	19,750	0	2,515	4,332	4,960	0	3,043	5,028	5,657
19,750	19,800	0	2,507	4,321	4,950	0	3,043	5,028	5,657
19,800	19,850	0	2,499	4,311	4,939	0	3,043	5,028	5,657
19,850	19,900	0	2,491	4,300	4,929	0	3,043	5,028	5,657
19,900	19,950	0	2,483	4,290	4,918	0	3,043	5,028	5,657
19,950	20,000	0	2,475	4,279	4,908	0	3,043	5,028	5,657

*If the amount you are looking up from the worksheet is at least \$18,400 but less than \$18,440, your credit is \$2. Otherwise, you cannot take the credit.

2009 Earned Income Credit (EIC) Table—Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
20,000	20,050	0	2,467	4,269	4,897	0	3,043	5,028	5,657
20,050	20,100	0	2,459	4,258	4,887	0	3,043	5,028	5,657
20,100	20,150	0	2,451	4,248	4,876	0	3,043	5,028	5,657
20,150	20,200	0	2,443	4,237	4,866	0	3,043	5,028	5,657
20,200	20,250	0	2,435	4,227	4,855	0	3,043	5,028	5,657
20,250	20,300	0	2,427	4,216	4,845	0	3,043	5,028	5,657
20,300	20,350	0	2,419	4,206	4,834	0	3,043	5,028	5,657
20,350	20,400	0	2,411	4,195	4,824	0	3,043	5,028	5,657
20,400	20,450	0	2,403	4,185	4,813	0	3,043	5,028	5,657
20,450	20,500	0	2,395	4,174	4,803	0	3,043	5,028	5,657
20,500	20,550	0	2,387	4,163	4,792	0	3,043	5,028	5,657
20,550	20,600	0	2,379	4,153	4,781	0	3,043	5,028	5,657
20,600	20,650	0	2,371	4,142	4,771	0	3,043	5,028	5,657
20,650	20,700	0	2,363	4,132	4,760	0	3,043	5,028	5,657
20,700	20,750	0	2,355	4,121	4,750	0	3,043	5,028	5,657
20,750	20,800	0	2,347	4,111	4,739	0	3,043	5,028	5,657
20,800	20,850	0	2,339	4,100	4,729	0	3,043	5,028	5,657
20,850	20,900	0	2,331	4,090	4,718	0	3,043	5,028	5,657
20,900	20,950	0	2,323	4,079	4,708	0	3,043	5,028	5,657
20,950	21,000	0	2,315	4,069	4,697	0	3,043	5,028	5,657
21,000	21,050	0	2,307	4,058	4,687	0	3,043	5,028	5,657
21,050	21,100	0	2,299	4,048	4,676	0	3,043	5,028	5,657
21,100	21,150	0	2,291	4,037	4,666	0	3,043	5,028	5,657
21,150	21,200	0	2,283	4,027	4,655	0	3,043	5,028	5,657
21,200	21,250	0	2,275	4,016	4,645	0	3,043	5,028	5,657
21,250	21,300	0	2,267	4,006	4,634	0	3,043	5,028	5,657
21,300	21,350	0	2,259	3,995	4,624	0	3,043	5,028	5,657
21,350	21,400	0	2,251	3,984	4,613	0	3,043	5,028	5,657
21,400	21,450	0	2,243	3,974	4,602	0	3,043	5,028	5,657
21,450	21,500	0	2,235	3,963	4,592	0	3,034	5,016	5,645
21,500	21,550	0	2,227	3,953	4,581	0	3,026	5,006	5,634
21,550	21,600	0	2,219	3,942	4,571	0	3,018	4,995	5,624
21,600	21,650	0	2,211	3,932	4,560	0	3,010	4,985	5,613
21,650	21,700	0	2,203	3,921	4,550	0	3,002	4,974	5,603
21,700	21,750	0	2,195	3,911	4,539	0	2,994	4,964	5,592
21,750	21,800	0	2,187	3,900	4,529	0	2,986	4,953	5,582
21,800	21,850	0	2,179	3,890	4,518	0	2,978	4,943	5,571
21,850	21,900	0	2,171	3,879	4,508	0	2,970	4,932	5,561
21,900	21,950	0	2,163	3,869	4,497	0	2,962	4,922	5,550
21,950	22,000	0	2,155	3,858	4,487	0	2,954	4,911	5,540
22,000	22,050	0	2,147	3,848	4,476	0	2,946	4,901	5,529
22,050	22,100	0	2,139	3,837	4,466	0	2,938	4,890	5,519
22,100	22,150	0	2,131	3,827	4,455	0	2,930	4,880	5,508
22,150	22,200	0	2,123	3,816	4,444	0	2,922	4,869	5,497
22,200	22,250	0	2,115	3,805	4,434	0	2,914	4,858	5,487
22,250	22,300	0	2,107	3,795	4,423	0	2,906	4,848	5,476
22,300	22,350	0	2,099	3,784	4,413	0	2,898	4,837	5,466
22,350	22,400	0	2,091	3,774	4,402	0	2,890	4,827	5,455
22,400	22,450	0	2,083	3,763	4,392	0	2,882	4,816	5,445
22,450	22,500	0	2,075	3,753	4,381	0	2,874	4,806	5,434
22,500	22,550	0	2,067	3,742	4,371	0	2,866	4,795	5,424
22,550	22,600	0	2,059	3,732	4,360	0	2,858	4,785	5,413
22,600	22,650	0	2,051	3,721	4,350	0	2,850	4,774	5,403
22,650	22,700	0	2,043	3,711	4,339	0	2,842	4,764	5,392
22,700	22,750	0	2,035	3,700	4,329	0	2,834	4,753	5,382
22,750	22,800	0	2,027	3,690	4,318	0	2,826	4,743	5,371
22,800	22,850	0	2,019	3,679	4,308	0	2,818	4,732	5,361
22,850	22,900	0	2,011	3,669	4,297	0	2,810	4,722	5,350
22,900	22,950	0	2,004	3,658	4,287	0	2,803	4,711	5,340
22,950	23,000	0	1,996	3,648	4,276	0	2,795	4,701	5,329

2009 Earned Income Credit (EIC) Table--Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is --		And your filing status is --							
		Single, head of household, or qualifying widow(er) and you have--				Married filing jointly and you have--			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is --				Your credit is --			
23,000	23,050	0	1,988	3,637	4,265	0	2,787	4,690	5,318
23,050	23,100	0	1,980	3,626	4,255	0	2,779	4,679	5,308
23,100	23,150	0	1,972	3,616	4,244	0	2,771	4,669	5,297
23,150	23,200	0	1,964	3,605	4,234	0	2,763	4,658	5,287
23,200	23,250	0	1,956	3,595	4,223	0	2,755	4,648	5,276
23,250	23,300	0	1,948	3,584	4,213	0	2,747	4,637	5,266
23,300	23,350	0	1,940	3,574	4,202	0	2,739	4,627	5,255
23,350	23,400	0	1,932	3,563	4,192	0	2,731	4,616	5,245
23,400	23,450	0	1,924	3,553	4,181	0	2,723	4,606	5,234
23,450	23,500	0	1,916	3,542	4,171	0	2,715	4,595	5,224
23,500	23,550	0	1,908	3,532	4,160	0	2,707	4,585	5,213
23,550	23,600	0	1,900	3,521	4,150	0	2,699	4,574	5,203
23,600	23,650	0	1,892	3,511	4,139	0	2,691	4,564	5,192
23,650	23,700	0	1,884	3,500	4,129	0	2,683	4,553	5,182
23,700	23,750	0	1,876	3,490	4,118	0	2,675	4,543	5,171
23,750	23,800	0	1,868	3,479	4,108	0	2,667	4,532	5,161
23,800	23,850	0	1,860	3,469	4,097	0	2,659	4,522	5,150
23,850	23,900	0	1,852	3,458	4,086	0	2,651	4,511	5,139
23,900	23,950	0	1,844	3,447	4,076	0	2,643	4,500	5,129
23,950	24,000	0	1,836	3,437	4,065	0	2,635	4,490	5,118
24,000	24,050	0	1,828	3,426	4,055	0	2,627	4,479	5,108
24,050	24,100	0	1,820	3,416	4,044	0	2,619	4,469	5,097
24,100	24,150	0	1,812	3,405	4,034	0	2,611	4,458	5,087
24,150	24,200	0	1,804	3,395	4,023	0	2,603	4,448	5,076
24,200	24,250	0	1,796	3,384	4,013	0	2,595	4,437	5,066
24,250	24,300	0	1,788	3,374	4,002	0	2,587	4,427	5,055
24,300	24,350	0	1,780	3,363	3,992	0	2,579	4,416	5,045
24,350	24,400	0	1,772	3,353	3,981	0	2,571	4,406	5,034
24,400	24,450	0	1,764	3,342	3,971	0	2,563	4,395	5,024
24,450	24,500	0	1,756	3,332	3,960	0	2,555	4,385	5,013
24,500	24,550	0	1,748	3,321	3,950	0	2,547	4,374	5,003
24,550	24,600	0	1,740	3,311	3,939	0	2,539	4,364	4,992
24,600	24,650	0	1,732	3,300	3,929	0	2,531	4,353	4,982
24,650	24,700	0	1,724	3,289	3,918	0	2,523	4,342	4,971
24,700	24,750	0	1,716	3,279	3,907	0	2,515	4,332	4,960
24,750	24,800	0	1,708	3,268	3,897	0	2,507	4,321	4,950
24,800	24,850	0	1,700	3,258	3,886	0	2,499	4,311	4,939
24,850	24,900	0	1,692	3,247	3,876	0	2,491	4,300	4,929
24,900	24,950	0	1,684	3,237	3,865	0	2,483	4,290	4,918
24,950	25,000	0	1,676	3,226	3,855	0	2,475	4,279	4,908
25,000	25,050	0	1,668	3,216	3,844	0	2,467	4,269	4,897
25,050	25,100	0	1,660	3,205	3,834	0	2,459	4,258	4,887
25,100	25,150	0	1,652	3,195	3,823	0	2,451	4,248	4,876
25,150	25,200	0	1,644	3,184	3,813	0	2,443	4,237	4,866
25,200	25,250	0	1,636	3,174	3,802	0	2,435	4,227	4,855
25,250	25,300	0	1,628	3,163	3,792	0	2,427	4,216	4,845
25,300	25,350	0	1,620	3,153	3,781	0	2,419	4,206	4,834
25,350	25,400	0	1,612	3,142	3,771	0	2,411	4,195	4,824
25,400	25,450	0	1,604	3,132	3,760	0	2,403	4,185	4,813
25,450	25,500	0	1,596	3,121	3,750	0	2,395	4,174	4,803
25,500	25,550	0	1,588	3,110	3,739	0	2,387	4,163	4,792
25,550	25,600	0	1,580	3,100	3,728	0	2,379	4,153	4,781
25,600	25,650	0	1,572	3,089	3,718	0	2,371	4,142	4,771
25,650	25,700	0	1,564	3,079	3,707	0	2,363	4,132	4,760
25,700	25,750	0	1,556	3,068	3,697	0	2,355	4,121	4,750
25,750	25,800	0	1,548	3,058	3,686	0	2,347	4,111	4,739
25,800	25,850	0	1,540	3,047	3,676	0	2,339	4,100	4,729
25,850	25,900	0	1,532	3,037	3,665	0	2,331	4,090	4,718
25,900	25,950	0	1,524	3,026	3,655	0	2,323	4,079	4,708
25,950	26,000	0	1,516	3,016	3,644	0	2,315	4,069	4,697

2009 Earned Income Credit (EIC) Table--Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is --		And your filing status is --							
		Single, head of household, or qualifying widow(er) and you have--				Married filing jointly and you have--			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is --				Your credit is --			
26,000	26,050	0	1,508	3,005	3,634	0	2,307	4,058	4,687
26,050	26,100	0	1,500	2,995	3,623	0	2,299	4,048	4,676
26,100	26,150	0	1,492	2,984	3,613	0	2,291	4,037	4,666
26,150	26,200	0	1,484	2,974	3,602	0	2,283	4,027	4,655
26,200	26,250	0	1,476	2,963	3,592	0	2,275	4,016	4,645
26,250	26,300	0	1,468	2,953	3,581	0	2,267	4,006	4,634
26,300	26,350	0	1,460	2,942	3,571	0	2,259	3,995	4,624
26,350	26,400	0	1,452	2,931	3,560	0	2,251	3,984	4,613
26,400	26,450	0	1,444	2,921	3,549	0	2,243	3,974	4,602
26,450	26,500	0	1,436	2,910	3,539	0	2,235	3,963	4,592
26,500	26,550	0	1,428	2,900	3,528	0	2,227	3,953	4,581
26,550	26,600	0	1,420	2,889	3,518	0	2,219	3,942	4,571
26,600	26,650	0	1,412	2,879	3,507	0	2,211	3,932	4,560
26,650	26,700	0	1,404	2,868	3,497	0	2,203	3,921	4,550
26,700	26,750	0	1,396	2,858	3,486	0	2,195	3,911	4,539
26,750	26,800	0	1,388	2,847	3,476	0	2,187	3,900	4,529
26,800	26,850	0	1,380	2,837	3,465	0	2,179	3,890	4,518
26,850	26,900	0	1,372	2,826	3,455	0	2,171	3,879	4,508
26,900	26,950	0	1,364	2,816	3,444	0	2,163	3,869	4,497
26,950	27,000	0	1,356	2,805	3,434	0	2,155	3,858	4,487
27,000	27,050	0	1,348	2,795	3,423	0	2,147	3,848	4,476
27,050	27,100	0	1,340	2,784	3,413	0	2,139	3,837	4,466
27,100	27,150	0	1,332	2,774	3,402	0	2,131	3,827	4,455
27,150	27,200	0	1,324	2,763	3,391	0	2,123	3,816	4,444
27,200	27,250	0	1,316	2,752	3,381	0	2,115	3,805	4,434
27,250	27,300	0	1,308	2,742	3,370	0	2,107	3,795	4,423
27,300	27,350	0	1,300	2,731	3,360	0	2,099	3,784	4,413
27,350	27,400	0	1,292	2,721	3,349	0	2,091	3,774	4,402
27,400	27,450	0	1,284	2,710	3,339	0	2,083	3,763	4,392
27,450	27,500	0	1,276	2,700	3,328	0	2,075	3,753	4,381
27,500	27,550	0	1,268	2,689	3,318	0	2,067	3,742	4,371
27,550	27,600	0	1,260	2,679	3,307	0	2,059	3,732	4,360
27,600	27,650	0	1,252	2,668	3,297	0	2,051	3,721	4,350
27,650	27,700	0	1,244	2,658	3,286	0	2,043	3,711	4,339
27,700	27,750	0	1,236	2,647	3,276	0	2,035	3,700	4,329
27,750	27,800	0	1,228	2,637	3,265	0	2,027	3,690	4,318
27,800	27,850	0	1,220	2,626	3,255	0	2,019	3,679	4,308
27,850	27,900	0	1,212	2,616	3,244	0	2,011	3,669	4,297
27,900	27,950	0	1,205	2,605	3,234	0	2,004	3,658	4,287
27,950	28,000	0	1,197	2,595	3,223	0	1,996	3,648	4,276
28,000	28,050	0	1,189	2,584	3,212	0	1,988	3,637	4,265
28,050	28,100	0	1,181	2,573	3,202	0	1,980	3,626	4,255
28,100	28,150	0	1,173	2,563	3,191	0	1,972	3,616	4,244
28,150	28,200	0	1,165	2,552	3,181	0	1,964	3,605	4,234
28,200	28,250	0	1,157	2,542	3,170	0	1,956	3,595	4,223
28,250	28,300	0	1,149	2,531	3,160	0	1,948	3,584	4,213
28,300	28,350	0	1,141	2,521	3,149	0	1,940	3,574	4,202
28,350	28,400	0	1,133	2,510	3,139	0	1,932	3,563	4,192
28,400	28,450	0	1,125	2,500	3,128	0	1,924	3,553	4,181
28,450	28,500	0	1,117	2,489	3,118	0	1,916	3,542	4,171
28,500	28,550	0	1,109	2,479	3,107	0	1,908	3,532	4,160
28,550	28,600	0	1,101	2,468	3,097	0	1,900	3,521	4,150
28,600	28,650	0	1,093	2,458	3,086	0	1,892	3,511	4,139
28,650	28,700	0	1,085	2,447	3,076	0	1,884	3,500	4,129
28,700	28,750	0	1,077	2,437	3,065	0	1,876	3,490	4,118
28,750	28,800	0	1,069	2,426	3,055	0	1,868	3,479	4,108
28,800	28,850	0	1,061	2,416	3,044	0	1,860	3,469	4,097
28,850	28,900	0	1,053	2,405	3,033	0	1,852	3,458	4,086
28,900	28,950	0	1,045	2,394	3,023	0	1,844	3,447	4,076
28,950	29,000	0	1,037	2,384	3,012	0	1,836	3,437	4,065

2009 Earned Income Credit (EIC) Table—Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
29,000	29,050	0	1,029	2,373	3,002	0	1,828	3,426	4,055
29,050	29,100	0	1,021	2,363	2,991	0	1,820	3,416	4,044
29,100	29,150	0	1,013	2,352	2,981	0	1,812	3,405	4,034
29,150	29,200	0	1,005	2,342	2,970	0	1,804	3,395	4,023
29,200	29,250	0	997	2,331	2,960	0	1,796	3,384	4,013
29,250	29,300	0	989	2,321	2,949	0	1,788	3,374	4,002
29,300	29,350	0	981	2,310	2,939	0	1,780	3,363	3,992
29,350	29,400	0	973	2,300	2,928	0	1,772	3,353	3,981
29,400	29,450	0	965	2,289	2,918	0	1,764	3,342	3,971
29,450	29,500	0	957	2,279	2,907	0	1,756	3,332	3,960
29,500	29,550	0	949	2,268	2,897	0	1,748	3,321	3,950
29,550	29,600	0	941	2,258	2,886	0	1,740	3,311	3,939
29,600	29,650	0	933	2,247	2,876	0	1,732	3,300	3,929
29,650	29,700	0	925	2,236	2,865	0	1,724	3,289	3,918
29,700	29,750	0	917	2,226	2,854	0	1,716	3,279	3,907
29,750	29,800	0	909	2,215	2,844	0	1,708	3,268	3,897
29,800	29,850	0	901	2,205	2,833	0	1,700	3,258	3,886
29,850	29,900	0	893	2,194	2,823	0	1,692	3,247	3,876
29,900	29,950	0	885	2,184	2,812	0	1,684	3,237	3,865
29,950	30,000	0	877	2,173	2,802	0	1,676	3,226	3,855
30,000	30,050	0	869	2,163	2,791	0	1,668	3,216	3,844
30,050	30,100	0	861	2,152	2,781	0	1,660	3,205	3,834
30,100	30,150	0	853	2,142	2,770	0	1,652	3,195	3,823
30,150	30,200	0	845	2,131	2,760	0	1,644	3,184	3,813
30,200	30,250	0	837	2,121	2,749	0	1,636	3,174	3,802
30,250	30,300	0	829	2,110	2,739	0	1,628	3,163	3,792
30,300	30,350	0	821	2,100	2,728	0	1,620	3,153	3,781
30,350	30,400	0	813	2,089	2,718	0	1,612	3,142	3,771
30,400	30,450	0	805	2,079	2,707	0	1,604	3,132	3,760
30,450	30,500	0	797	2,068	2,697	0	1,596	3,121	3,750
30,500	30,550	0	789	2,057	2,686	0	1,588	3,110	3,739
30,550	30,600	0	781	2,047	2,675	0	1,580	3,100	3,728
30,600	30,650	0	773	2,036	2,665	0	1,572	3,089	3,718
30,650	30,700	0	765	2,026	2,654	0	1,564	3,079	3,707
30,700	30,750	0	757	2,015	2,644	0	1,556	3,068	3,697
30,750	30,800	0	749	2,005	2,633	0	1,548	3,058	3,686
30,800	30,850	0	741	1,994	2,623	0	1,540	3,047	3,676
30,850	30,900	0	733	1,984	2,612	0	1,532	3,037	3,665
30,900	30,950	0	725	1,973	2,602	0	1,524	3,026	3,655
30,950	31,000	0	717	1,963	2,591	0	1,516	3,016	3,644
31,000	31,050	0	709	1,952	2,581	0	1,508	3,005	3,634
31,050	31,100	0	701	1,942	2,570	0	1,500	2,995	3,623
31,100	31,150	0	693	1,931	2,560	0	1,492	2,984	3,613
31,150	31,200	0	685	1,921	2,549	0	1,484	2,974	3,602
31,200	31,250	0	677	1,910	2,539	0	1,476	2,963	3,592
31,250	31,300	0	669	1,900	2,528	0	1,468	2,953	3,581
31,300	31,350	0	661	1,889	2,518	0	1,460	2,942	3,571
31,350	31,400	0	653	1,878	2,507	0	1,452	2,931	3,560
31,400	31,450	0	645	1,868	2,496	0	1,444	2,921	3,549
31,450	31,500	0	637	1,857	2,486	0	1,436	2,910	3,539
31,500	31,550	0	629	1,847	2,475	0	1,428	2,900	3,528
31,550	31,600	0	621	1,836	2,465	0	1,420	2,889	3,518
31,600	31,650	0	613	1,826	2,454	0	1,412	2,879	3,507
31,650	31,700	0	605	1,815	2,444	0	1,404	2,868	3,497
31,700	31,750	0	597	1,805	2,433	0	1,396	2,858	3,486
31,750	31,800	0	589	1,794	2,423	0	1,388	2,847	3,476
31,800	31,850	0	581	1,784	2,412	0	1,380	2,837	3,465
31,850	31,900	0	573	1,773	2,402	0	1,372	2,826	3,455
31,900	31,950	0	565	1,763	2,391	0	1,364	2,816	3,444
31,950	32,000	0	557	1,752	2,381	0	1,356	2,805	3,434

2009 Earned Income Credit (EIC) Table—Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
32,000	32,050	0	549	1,742	2,370	0	1,348	2,795	3,423
32,050	32,100	0	541	1,731	2,360	0	1,340	2,784	3,413
32,100	32,150	0	533	1,721	2,349	0	1,332	2,774	3,402
32,150	32,200	0	525	1,710	2,338	0	1,324	2,763	3,391
32,200	32,250	0	517	1,699	2,328	0	1,316	2,752	3,381
32,250	32,300	0	509	1,689	2,317	0	1,308	2,742	3,370
32,300	32,350	0	501	1,678	2,307	0	1,300	2,731	3,360
32,350	32,400	0	493	1,668	2,296	0	1,292	2,721	3,349
32,400	32,450	0	485	1,657	2,286	0	1,284	2,710	3,339
32,450	32,500	0	477	1,647	2,275	0	1,276	2,700	3,328
32,500	32,550	0	469	1,636	2,265	0	1,268	2,689	3,318
32,550	32,600	0	461	1,626	2,254	0	1,260	2,679	3,307
32,600	32,650	0	453	1,615	2,244	0	1,252	2,668	3,297
32,650	32,700	0	445	1,605	2,233	0	1,244	2,658	3,286
32,700	32,750	0	437	1,594	2,223	0	1,236	2,647	3,276
32,750	32,800	0	429	1,584	2,212	0	1,228	2,637	3,265
32,800	32,850	0	421	1,573	2,202	0	1,220	2,626	3,255
32,850	32,900	0	413	1,563	2,191	0	1,212	2,616	3,244
32,900	32,950	0	406	1,552	2,181	0	1,205	2,605	3,234
32,950	33,000	0	398	1,542	2,170	0	1,197	2,595	3,223
33,000	33,050	0	390	1,531	2,159	0	1,189	2,584	3,212
33,050	33,100	0	382	1,520	2,149	0	1,181	2,573	3,202
33,100	33,150	0	374	1,510	2,138	0	1,173	2,563	3,191
33,150	33,200	0	366	1,499	2,128	0	1,165	2,552	3,181
33,200	33,250	0	358	1,489	2,117	0	1,157	2,542	3,170
33,250	33,300	0	350	1,478	2,107	0	1,149	2,531	3,160
33,300	33,350	0	342	1,468	2,096	0	1,141	2,521	3,149
33,350	33,400	0	334	1,457	2,086	0	1,133	2,510	3,139
33,400	33,450	0	326	1,447	2,075	0	1,125	2,500	3,128
33,450	33,500	0	318	1,436	2,065	0	1,117	2,489	3,118
33,500	33,550	0	310	1,426	2,054	0	1,109	2,479	3,107
33,550	33,600	0	302	1,415	2,044	0	1,101	2,468	3,097
33,600	33,650	0	294	1,405	2,033	0	1,093	2,458	3,086
33,650	33,700	0	286	1,394	2,023	0	1,085	2,447	3,076
33,700	33,750	0	278	1,384	2,012	0	1,077	2,437	3,065
33,750	33,800	0	270	1,373	2,002	0	1,069	2,426	3,055
33,800	33,850	0	262	1,363	1,991	0	1,061	2,416	3,044
33,850	33,900	0	254	1,352	1,980	0	1,053	2,405	3,033
33,900	33,950	0	246	1,341	1,970	0	1,045	2,394	3,023
33,950	34,000	0	238	1,331	1,959	0	1,037	2,384	3,012
34,000	34,050	0	230	1,320	1,949	0	1,029	2,373	3,002
34,050	34,100	0	222	1,310	1,938	0	1,021	2,363	2,991
34,100	34,150	0	214	1,299	1,928	0	1,013	2,352	2,981
34,150	34,200	0	206	1,289	1,917	0	1,005	2,342	2,970
34,200	34,250	0	198	1,278	1,907	0	997	2,331	2,960
34,250	34,300	0	190	1,268	1,896	0	989	2,321	2,949
34,300	34,350	0	182	1,257	1,886	0	981	2,310	2,939
34,350	34,400	0	174	1,247	1,875	0	973	2,300	2,928
34,400	34,450	0	166	1,236	1,865	0	965	2,289	2,918
34,450	34,500	0	158	1,226	1,854	0	957	2,279	2,907
34,500	34,550	0	150	1,215	1,844	0	949	2,268	2,897
34,550	34,600	0	142	1,205	1,833	0	941	2,258	2,886
34,600	34,650	0	134	1,194	1,823	0	933	2,247	2,876
34,650	34,700	0	126	1,183	1,812	0	925	2,236	2,865
34,700	34,750	0	118	1,173	1,801	0	917	2,226	2,854
34,750	34,800	0	110	1,162	1,791	0	909	2,215	2,844
34,800	34,850	0	102	1,152	1,780	0	901	2,205	2,833
34,850	34,900	0	94	1,141	1,770	0	893	2,194	2,823
34,900	34,950	0	86	1,131	1,759	0	885	2,184	2,812
34,950	35,000	0	78	1,120	1,749	0	877	2,173	2,802

2009 Earned Income Credit (EIC) Table—Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
35,000	35,050	0	70	1,110	1,738	0	869	2,163	2,791
35,050	35,100	0	62	1,099	1,728	0	861	2,152	2,781
35,100	35,150	0	54	1,089	1,717	0	853	2,142	2,770
35,150	35,200	0	46	1,078	1,707	0	845	2,131	2,760
35,200	35,250	0	38	1,068	1,696	0	837	2,121	2,749
35,250	35,300	0	30	1,057	1,686	0	829	2,110	2,739
35,300	35,350	0	22	1,047	1,675	0	821	2,100	2,728
35,350	35,400	0	14	1,036	1,665	0	813	2,089	2,718
35,400	35,450	0	6	1,026	1,654	0	805	2,079	2,707
35,450	35,500	0	*	1,015	1,644	0	797	2,068	2,697
35,500	35,550	0	0	1,004	1,633	0	789	2,057	2,686
35,550	35,600	0	0	994	1,622	0	781	2,047	2,675
35,600	35,650	0	0	983	1,612	0	773	2,036	2,665
35,650	35,700	0	0	973	1,601	0	765	2,026	2,654
35,700	35,750	0	0	962	1,591	0	757	2,015	2,644
35,750	35,800	0	0	952	1,580	0	749	2,005	2,633
35,800	35,850	0	0	941	1,570	0	741	1,994	2,623
35,850	35,900	0	0	931	1,559	0	733	1,984	2,612
35,900	35,950	0	0	920	1,549	0	725	1,973	2,602
35,950	36,000	0	0	910	1,538	0	717	1,963	2,591
36,000	36,050	0	0	899	1,528	0	709	1,952	2,581
36,050	36,100	0	0	889	1,517	0	701	1,942	2,570
36,100	36,150	0	0	878	1,507	0	693	1,931	2,560
36,150	36,200	0	0	868	1,496	0	685	1,921	2,549
36,200	36,250	0	0	857	1,486	0	677	1,910	2,539
36,250	36,300	0	0	847	1,475	0	669	1,900	2,528
36,300	36,350	0	0	836	1,465	0	661	1,889	2,518
36,350	36,400	0	0	825	1,454	0	653	1,878	2,507
36,400	36,450	0	0	815	1,443	0	645	1,868	2,496
36,450	36,500	0	0	804	1,433	0	637	1,857	2,486
36,500	36,550	0	0	794	1,422	0	629	1,847	2,475
36,550	36,600	0	0	783	1,412	0	621	1,836	2,465
36,600	36,650	0	0	773	1,401	0	613	1,826	2,454
36,650	36,700	0	0	762	1,391	0	605	1,815	2,444
36,700	36,750	0	0	752	1,380	0	597	1,805	2,433
36,750	36,800	0	0	741	1,370	0	589	1,794	2,423
36,800	36,850	0	0	731	1,359	0	581	1,784	2,412
36,850	36,900	0	0	720	1,349	0	573	1,773	2,402
36,900	36,950	0	0	710	1,338	0	565	1,763	2,391
36,950	37,000	0	0	699	1,328	0	557	1,752	2,381
37,000	37,050	0	0	689	1,317	0	549	1,742	2,370
37,050	37,100	0	0	678	1,307	0	541	1,731	2,360
37,100	37,150	0	0	668	1,296	0	533	1,721	2,349
37,150	37,200	0	0	657	1,285	0	525	1,710	2,338
37,200	37,250	0	0	646	1,275	0	517	1,699	2,328
37,250	37,300	0	0	636	1,264	0	509	1,689	2,317
37,300	37,350	0	0	625	1,254	0	501	1,678	2,307
37,350	37,400	0	0	615	1,243	0	493	1,668	2,296
37,400	37,450	0	0	604	1,233	0	485	1,657	2,286
37,450	37,500	0	0	594	1,222	0	477	1,647	2,275
37,500	37,550	0	0	583	1,212	0	469	1,636	2,265
37,550	37,600	0	0	573	1,201	0	461	1,626	2,254
37,600	37,650	0	0	562	1,191	0	453	1,615	2,244
37,650	37,700	0	0	552	1,180	0	445	1,605	2,233
37,700	37,750	0	0	541	1,170	0	437	1,594	2,223

*If the amount you are looking up from the worksheet is at least \$35,450 but less than \$ 35,463, your credit is \$1. Otherwise, you cannot take the credit.

2009 Earned Income Credit (EIC) Table--Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is--		And your filing status is--							
		Single, head of household, or qualifying widow(er) and you have--				Married filing jointly and you have--			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is--				Your credit is--			
37,750	37,800	0	0	531	1,159	0	429	1,584	2,212
37,800	37,850	0	0	520	1,149	0	421	1,573	2,202
37,850	37,900	0	0	510	1,138	0	413	1,563	2,191
37,900	37,950	0	0	499	1,128	0	406	1,552	2,181
37,950	38,000	0	0	489	1,117	0	398	1,542	2,170
38,000	38,050	0	0	478	1,106	0	390	1,531	2,159
38,050	38,100	0	0	467	1,096	0	382	1,520	2,149
38,100	38,150	0	0	457	1,085	0	374	1,510	2,138
38,150	38,200	0	0	446	1,075	0	366	1,499	2,128
38,200	38,250	0	0	436	1,064	0	358	1,489	2,117
38,250	38,300	0	0	425	1,054	0	350	1,478	2,107
38,300	38,350	0	0	415	1,043	0	342	1,468	2,096
38,350	38,400	0	0	404	1,033	0	334	1,457	2,086
38,400	38,450	0	0	394	1,022	0	326	1,447	2,075
38,450	38,500	0	0	383	1,012	0	318	1,436	2,065
38,500	38,550	0	0	373	1,001	0	310	1,426	2,054
38,550	38,600	0	0	362	991	0	302	1,415	2,044
38,600	38,650	0	0	352	980	0	294	1,405	2,033
38,650	38,700	0	0	341	970	0	286	1,394	2,023
38,700	38,750	0	0	331	959	0	278	1,384	2,012
38,750	38,800	0	0	320	949	0	270	1,373	2,002
38,800	38,850	0	0	310	938	0	262	1,363	1,991
38,850	38,900	0	0	299	927	0	254	1,352	1,980
38,900	38,950	0	0	288	917	0	246	1,341	1,970
38,950	39,000	0	0	278	906	0	238	1,331	1,959
39,000	39,050	0	0	267	896	0	230	1,320	1,949
39,050	39,100	0	0	257	885	0	222	1,310	1,938
39,100	39,150	0	0	246	875	0	214	1,299	1,928
39,150	39,200	0	0	236	864	0	206	1,289	1,917
39,200	39,250	0	0	225	854	0	198	1,278	1,907
39,250	39,300	0	0	215	843	0	190	1,268	1,896
39,300	39,350	0	0	204	833	0	182	1,257	1,886
39,350	39,400	0	0	194	822	0	174	1,247	1,875
39,400	39,450	0	0	183	812	0	166	1,236	1,865
39,450	39,500	0	0	173	801	0	158	1,226	1,854
39,500	39,550	0	0	162	791	0	150	1,215	1,844
39,550	39,600	0	0	152	780	0	142	1,205	1,833
39,600	39,650	0	0	141	770	0	134	1,194	1,823
39,650	39,700	0	0	130	759	0	126	1,183	1,812
39,700	39,750	0	0	120	748	0	118	1,173	1,801
39,750	39,800	0	0	109	738	0	110	1,162	1,791
39,800	39,850	0	0	99	727	0	102	1,152	1,780
39,850	39,900	0	0	88	717	0	94	1,141	1,770
39,900	39,950	0	0	78	706	0	86	1,131	1,759
39,950	40,000	0	0	67	696	0	78	1,120	1,749
40,000	40,050	0	0	57	685	0	70	1,110	1,738
40,050	40,100	0	0	46	675	0	62	1,099	1,728
40,100	40,150	0	0	36	664	0	54	1,089	1,717
40,150	40,200	0	0	25	654	0	46	1,078	1,707
40,200	40,250	0	0	15	643	0	38	1,068	1,696
40,250	40,300	0	0	*	633	0	30	1,057	1,686
40,300	40,350	0	0	0	622	0	22	1,047	1,675
40,350	40,400	0	0	0	612	0	14	1,036	1,665
40,400	40,450	0	0	0	601	0	6	1,026	1,654
40,450	40,500	0	0	0	591	0	**	1,015	1,644

*If the amount you are looking up from the worksheet is at least \$40,250 but less than \$40,295, your credit is \$5. Otherwise, you cannot take the credit.

**If the amount you are looking up from the worksheet is at least \$40,450 but less than \$40,463, your credit is \$1. Otherwise, you cannot take the credit.

2009 Earned Income Credit (EIC) Table—Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
40,500	40,550	0	0	0	580	0	0	1,004	1,633
40,550	40,600	0	0	0	569	0	0	994	1,622
40,600	40,650	0	0	0	559	0	0	983	1,612
40,650	40,700	0	0	0	548	0	0	973	1,601
40,700	40,750	0	0	0	538	0	0	962	1,591
40,750	40,800	0	0	0	527	0	0	952	1,580
40,800	40,850	0	0	0	517	0	0	941	1,570
40,850	40,900	0	0	0	506	0	0	931	1,559
40,900	40,950	0	0	0	496	0	0	920	1,549
40,950	41,000	0	0	0	485	0	0	910	1,538
41,000	41,050	0	0	0	475	0	0	899	1,528
41,050	41,100	0	0	0	464	0	0	889	1,517
41,100	41,150	0	0	0	454	0	0	878	1,507
41,150	41,200	0	0	0	443	0	0	868	1,496
41,200	41,250	0	0	0	433	0	0	857	1,486
41,250	41,300	0	0	0	422	0	0	847	1,475
41,300	41,350	0	0	0	412	0	0	836	1,465
41,350	41,400	0	0	0	401	0	0	825	1,454
41,400	41,450	0	0	0	390	0	0	815	1,443
41,450	41,500	0	0	0	380	0	0	804	1,433
41,500	41,550	0	0	0	369	0	0	794	1,422
41,550	41,600	0	0	0	359	0	0	783	1,412
41,600	41,650	0	0	0	348	0	0	773	1,401
41,650	41,700	0	0	0	338	0	0	762	1,391
41,700	41,750	0	0	0	327	0	0	752	1,380
41,750	41,800	0	0	0	317	0	0	741	1,370
41,800	41,850	0	0	0	306	0	0	731	1,359
41,850	41,900	0	0	0	296	0	0	720	1,349
41,900	41,950	0	0	0	285	0	0	710	1,338
41,950	42,000	0	0	0	275	0	0	699	1,328
42,000	42,050	0	0	0	264	0	0	689	1,317
42,050	42,100	0	0	0	254	0	0	678	1,307
42,100	42,150	0	0	0	243	0	0	668	1,296
42,150	42,200	0	0	0	232	0	0	657	1,285
42,200	42,250	0	0	0	222	0	0	646	1,275
42,250	42,300	0	0	0	211	0	0	636	1,264
42,300	42,350	0	0	0	201	0	0	625	1,254
42,350	42,400	0	0	0	190	0	0	615	1,243
42,400	42,450	0	0	0	180	0	0	604	1,233
42,450	42,500	0	0	0	169	0	0	594	1,222
42,500	42,550	0	0	0	159	0	0	583	1,212
42,550	42,600	0	0	0	148	0	0	573	1,201
42,600	42,650	0	0	0	138	0	0	562	1,191
42,650	42,700	0	0	0	127	0	0	552	1,180
42,700	42,750	0	0	0	117	0	0	541	1,170
42,750	42,800	0	0	0	106	0	0	531	1,159
42,800	42,850	0	0	0	96	0	0	520	1,149
42,850	42,900	0	0	0	85	0	0	510	1,138
42,900	42,950	0	0	0	75	0	0	499	1,128
42,950	43,000	0	0	0	64	0	0	489	1,117
43,000	43,050	0	0	0	53	0	0	478	1,106
43,050	43,100	0	0	0	43	0	0	467	1,096
43,100	43,150	0	0	0	32	0	0	457	1,085
43,150	43,200	0	0	0	22	0	0	446	1,075
43,200	43,250	0	0	0	11	0	0	436	1,064

2009 Earned Income Credit (EIC) Table—Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
At least	But less than	No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
Your credit is—		Your credit is—							
43,250	43,300	0	0	0	*	0	0	425	1,054
43,300	43,350	0	0	0	0	0	0	415	1,043
43,350	43,400	0	0	0	0	0	0	404	1,033
43,400	43,450	0	0	0	0	0	0	394	1,022
43,450	43,500	0	0	0	0	0	0	383	1,012
43,500	43,550	0	0	0	0	0	0	373	1,001
43,550	43,600	0	0	0	0	0	0	362	991
43,600	43,650	0	0	0	0	0	0	352	980
43,650	43,700	0	0	0	0	0	0	341	970
43,700	43,750	0	0	0	0	0	0	331	959
43,750	43,800	0	0	0	0	0	0	320	949
43,800	43,850	0	0	0	0	0	0	310	938
43,850	43,900	0	0	0	0	0	0	299	927
43,900	43,950	0	0	0	0	0	0	288	917
43,950	44,000	0	0	0	0	0	0	278	906
44,000	44,050	0	0	0	0	0	0	267	896
44,050	44,100	0	0	0	0	0	0	257	885
44,100	44,150	0	0	0	0	0	0	246	875
44,150	44,200	0	0	0	0	0	0	236	864
44,200	44,250	0	0	0	0	0	0	225	854
44,250	44,300	0	0	0	0	0	0	215	843
44,300	44,350	0	0	0	0	0	0	204	833
44,350	44,400	0	0	0	0	0	0	194	822
44,400	44,450	0	0	0	0	0	0	183	812
44,450	44,500	0	0	0	0	0	0	173	801
44,500	44,550	0	0	0	0	0	0	162	791
44,550	44,600	0	0	0	0	0	0	152	780
44,600	44,650	0	0	0	0	0	0	141	770
44,650	44,700	0	0	0	0	0	0	130	759
44,700	44,750	0	0	0	0	0	0	120	748
44,750	44,800	0	0	0	0	0	0	109	738
44,800	44,850	0	0	0	0	0	0	99	727
44,850	44,900	0	0	0	0	0	0	88	717
44,900	44,950	0	0	0	0	0	0	78	706
44,950	45,000	0	0	0	0	0	0	67	696
45,000	45,050	0	0	0	0	0	0	57	685
45,050	45,100	0	0	0	0	0	0	46	675
45,100	45,150	0	0	0	0	0	0	36	664
45,150	45,200	0	0	0	0	0	0	25	654
45,200	45,250	0	0	0	0	0	0	15	643
45,250	45,300	0	0	0	0	0	0	**	633
45,300	45,350	0	0	0	0	0	0	0	622
45,350	45,400	0	0	0	0	0	0	0	612
45,400	45,450	0	0	0	0	0	0	0	601
45,450	45,500	0	0	0	0	0	0	0	591
45,500	45,550	0	0	0	0	0	0	0	580
45,550	45,600	0	0	0	0	0	0	0	569
45,600	45,650	0	0	0	0	0	0	0	559
45,650	45,700	0	0	0	0	0	0	0	548
45,700	45,750	0	0	0	0	0	0	0	538
45,750	45,800	0	0	0	0	0	0	0	527
45,800	45,850	0	0	0	0	0	0	0	517
45,850	45,900	0	0	0	0	0	0	0	506
45,900	45,950	0	0	0	0	0	0	0	496
45,950	46,000	0	0	0	0	0	0	0	485

*If the amount you are looking up from the worksheet is at least \$43,250 but less than \$43,279, your credit is \$3. Otherwise, you cannot take the credit.

**If the amount you are looking up from the worksheet is at least \$45,250 but less than \$45,295, your credit is \$5. Otherwise, you cannot take the credit.

2009 Earned Income Credit (EIC) Table—Continued
(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
		No Children	One Child	Two Children	Three Children	No Children	One Child	Two Children	Three Children
At least	But less than	Your credit is—				Your credit is—			
46,000	46,050	0	0	0	0	0	0	0	475
46,050	46,100	0	0	0	0	0	0	0	464
46,100	46,150	0	0	0	0	0	0	0	454
46,150	46,200	0	0	0	0	0	0	0	443
46,200	46,250	0	0	0	0	0	0	0	433
46,250	46,300	0	0	0	0	0	0	0	422
46,300	46,350	0	0	0	0	0	0	0	412
46,350	46,400	0	0	0	0	0	0	0	401
46,400	46,450	0	0	0	0	0	0	0	390
46,450	46,500	0	0	0	0	0	0	0	380
46,500	46,550	0	0	0	0	0	0	0	369
46,550	46,600	0	0	0	0	0	0	0	359
46,600	46,650	0	0	0	0	0	0	0	348
46,650	46,700	0	0	0	0	0	0	0	338
46,700	46,750	0	0	0	0	0	0	0	327
46,750	46,800	0	0	0	0	0	0	0	317
46,800	46,850	0	0	0	0	0	0	0	306
46,850	46,900	0	0	0	0	0	0	0	296
46,900	46,950	0	0	0	0	0	0	0	285
46,950	47,000	0	0	0	0	0	0	0	275
47,000	47,050	0	0	0	0	0	0	0	264
47,050	47,100	0	0	0	0	0	0	0	254
47,100	47,150	0	0	0	0	0	0	0	243
47,150	47,200	0	0	0	0	0	0	0	232
47,200	47,250	0	0	0	0	0	0	0	222
47,250	47,300	0	0	0	0	0	0	0	211
47,300	47,350	0	0	0	0	0	0	0	201
47,350	47,400	0	0	0	0	0	0	0	190
47,400	47,450	0	0	0	0	0	0	0	180
47,450	47,500	0	0	0	0	0	0	0	169
47,500	47,550	0	0	0	0	0	0	0	159
47,550	47,600	0	0	0	0	0	0	0	148
47,600	47,650	0	0	0	0	0	0	0	138
47,650	47,700	0	0	0	0	0	0	0	127
47,700	47,750	0	0	0	0	0	0	0	117
47,750	47,800	0	0	0	0	0	0	0	106
47,800	47,850	0	0	0	0	0	0	0	96
47,850	47,900	0	0	0	0	0	0	0	85
47,900	47,950	0	0	0	0	0	0	0	75
47,950	48,000	0	0	0	0	0	0	0	64
48,000	48,050	0	0	0	0	0	0	0	53
48,050	48,100	0	0	0	0	0	0	0	43
48,100	48,150	0	0	0	0	0	0	0	32
48,150	48,200	0	0	0	0	0	0	0	22
48,200	48,250	0	0	0	0	0	0	0	11
48,250	48,279	0	0	0	0	0	0	0	3

STUDENT NOTES

Tax Tables

2009 Tax Table



See the instructions for line 44 that begin on page 37 to see if you must use the Tax Table below to figure your tax.

Example. Mr. and Mrs. Brown are filing a joint return. Their taxable income on Form 1040, line 43, is \$25,300. First, they find the \$25,300–25,350 taxable income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the taxable income line and filing status column meet is \$2,964. This is the tax amount they should enter on Form 1040, line 44.

Sample Table

At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is—					
25,200	25,250	3,383	2,981	3,383	3,211
25,250	25,300	3,390	2,989	3,390	3,219
25,300	25,350	3,398	<u>2,996</u>	3,398	3,226
25,350	25,400	3,405	3,004	3,405	3,234

If line 43 (taxable income) is—		And you are—				
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	
Your tax is—						
0	5	0	0	0	0	0
5	15	1	1	1	1	1
15	25	2	2	2	2	2
25	50	4	4	4	4	4
50	75	6	6	6	6	6
75	100	9	9	9	9	9
100	125	11	11	11	11	11
125	150	14	14	14	14	14
150	175	16	16	16	16	16
175	200	19	19	19	19	19
200	225	21	21	21	21	21
225	250	24	24	24	24	24
250	275	26	26	26	26	26
275	300	29	29	29	29	29
300	325	31	31	31	31	31
325	350	34	34	34	34	34
350	375	36	36	36	36	36
375	400	39	39	39	39	39
400	425	41	41	41	41	41
425	450	44	44	44	44	44
450	475	46	46	46	46	46
475	500	49	49	49	49	49
500	525	51	51	51	51	51
525	550	54	54	54	54	54
550	575	56	56	56	56	56
575	600	59	59	59	59	59
600	625	61	61	61	61	61
625	650	64	64	64	64	64
650	675	66	66	66	66	66
675	700	69	69	69	69	69
700	725	71	71	71	71	71
725	750	74	74	74	74	74
750	775	76	76	76	76	76
775	800	79	79	79	79	79
800	825	81	81	81	81	81
825	850	84	84	84	84	84
850	875	86	86	86	86	86
875	900	89	89	89	89	89
900	925	91	91	91	91	91
925	950	94	94	94	94	94
950	975	96	96	96	96	96
975	1,000	99	99	99	99	99
1,000						
1,000	1,025	101	101	101	101	101
1,025	1,050	104	104	104	104	104
1,050	1,075	106	106	106	106	106
1,075	1,100	109	109	109	109	109
1,100	1,125	111	111	111	111	111
1,125	1,150	114	114	114	114	114
1,150	1,175	116	116	116	116	116
1,175	1,200	119	119	119	119	119
1,200	1,225	121	121	121	121	121
1,225	1,250	124	124	124	124	124
1,250	1,275	126	126	126	126	126
1,275	1,300	129	129	129	129	129

If line 43 (taxable income) is—		And you are—				
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	
Your tax is—						
1,300	1,325	131	131	131	131	131
1,325	1,350	134	134	134	134	134
1,350	1,375	136	136	136	136	136
1,375	1,400	139	139	139	139	139
1,400	1,425	141	141	141	141	141
1,425	1,450	144	144	144	144	144
1,450	1,475	146	146	146	146	146
1,475	1,500	149	149	149	149	149
1,500	1,525	151	151	151	151	151
1,525	1,550	154	154	154	154	154
1,550	1,575	156	156	156	156	156
1,575	1,600	159	159	159	159	159
1,600	1,625	161	161	161	161	161
1,625	1,650	164	164	164	164	164
1,650	1,675	166	166	166	166	166
1,675	1,700	169	169	169	169	169
1,700	1,725	171	171	171	171	171
1,725	1,750	174	174	174	174	174
1,750	1,775	176	176	176	176	176
1,775	1,800	179	179	179	179	179
1,800	1,825	181	181	181	181	181
1,825	1,850	184	184	184	184	184
1,850	1,875	186	186	186	186	186
1,875	1,900	189	189	189	189	189
1,900	1,925	191	191	191	191	191
1,925	1,950	194	194	194	194	194
1,950	1,975	196	196	196	196	196
1,975	2,000	199	199	199	199	199
2,000						
2,000	2,025	201	201	201	201	201
2,025	2,050	204	204	204	204	204
2,050	2,075	206	206	206	206	206
2,075	2,100	209	209	209	209	209
2,100	2,125	211	211	211	211	211
2,125	2,150	214	214	214	214	214
2,150	2,175	216	216	216	216	216
2,175	2,200	219	219	219	219	219
2,200	2,225	221	221	221	221	221
2,225	2,250	224	224	224	224	224
2,250	2,275	226	226	226	226	226
2,275	2,300	229	229	229	229	229
2,300	2,325	231	231	231	231	231
2,325	2,350	234	234	234	234	234
2,350	2,375	236	236	236	236	236
2,375	2,400	239	239	239	239	239
2,400	2,425	241	241	241	241	241
2,425	2,450	244	244	244	244	244
2,450	2,475	246	246	246	246	246
2,475	2,500	249	249	249	249	249
2,500	2,525	251	251	251	251	251
2,525	2,550	254	254	254	254	254
2,550	2,575	256	256	256	256	256
2,575	2,600	259	259	259	259	259
2,600	2,625	261	261	261	261	261
2,625	2,650	264	264	264	264	264
2,650	2,675	266	266	266	266	266
2,675	2,700	269	269	269	269	269

If line 43 (taxable income) is—		And you are—				
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	
Your tax is—						
2,700	2,725	271	271	271	271	271
2,725	2,750	274	274	274	274	274
2,750	2,775	276	276	276	276	276
2,775	2,800	279	279	279	279	279
2,800	2,825	281	281	281	281	281
2,825	2,850	284	284	284	284	284
2,850	2,875	286	286	286	286	286
2,875	2,900	289	289	289	289	289
2,900	2,925	291	291	291	291	291
2,925	2,950	294	294	294	294	294
2,950	2,975	296	296	296	296	296
2,975	3,000	299	299	299	299	299
3,000						
3,000	3,050	303	303	303	303	303
3,050	3,100	308	308	308	308	308
3,100	3,150	313	313	313	313	313
3,150	3,200	318	318	318	318	318
3,200	3,250	323	323	323	323	323
3,250	3,300	328	328	328	328	328
3,300	3,350	333	333	333	333	333
3,350	3,400	338	338	338	338	338
3,400	3,450	343	343	343	343	343
3,450	3,500	348	348	348	348	348
3,500	3,550	353	353	353	353	353
3,550	3,600	358	358	358	358	358
3,600	3,650	363	363	363	363	363
3,650	3,700	368	368	368	368	368
3,700	3,750	373	373	373	373	373
3,750	3,800	378	378	378	378	378
3,800	3,850	383	383	383	383	383
3,850	3,900	388	388	388	388	388
3,900	3,950	393	393	393	393	393
3,950	4,000	398	398	398	398	398
4,000						
4,000	4,050	403	403	403	403	403
4,050	4,100	408	408	408	408	408
4,100	4,150	413	413	413	413	413
4,150	4,200	418	418	418	418	418
4,200	4,250	423	423	423	423	423
4,250	4,300	428	428	428	428	428
4,300	4,350	433	433	433	433	433
4,350	4,400	438	438	438	438	438
4,400	4,450	443	443	443	443	443
4,450	4,500	448	448	448	448	448
4,500	4,550	453	453	453	453	453
4,550	4,600	458	458	458	458	458
4,600	4,650	463	463	463	463	463
4,650	4,700	468	468	468	468	468
4,700	4,750	473	473	473	473	473
4,750	4,800	478	478	478	478	478
4,800	4,850	483	483	483	483	483
4,850	4,900	488	488	488	488	488
4,900	4,950	493	493	493	493	493
4,950	5,000	498	498	498	498	498

* This column must also be used by a qualifying widow(er).

2009 Tax Table—Continued

If line 43 (taxable income) is —		And you are—				If line 43 (taxable income) is —		And you are—				If line 43 (taxable income) is —		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is —						Your tax is —						Your tax is —					
5,000						8,000						11,000					
5,000	5,050	503	503	503	503	8,000	8,050	803	803	803	803	11,000	11,050	1,236	1,103	1,236	1,103
5,050	5,100	508	508	508	508	8,050	8,100	808	808	808	808	11,050	11,100	1,244	1,108	1,244	1,108
5,100	5,150	513	513	513	513	8,100	8,150	813	813	813	813	11,100	11,150	1,251	1,113	1,251	1,113
5,150	5,200	518	518	518	518	8,150	8,200	818	818	818	818	11,150	11,200	1,259	1,118	1,259	1,118
5,200	5,250	523	523	523	523	8,200	8,250	823	823	823	823	11,200	11,250	1,266	1,123	1,266	1,123
5,250	5,300	528	528	528	528	8,250	8,300	828	828	828	828	11,250	11,300	1,274	1,128	1,274	1,128
5,300	5,350	533	533	533	533	8,300	8,350	833	833	833	833	11,300	11,350	1,281	1,133	1,281	1,133
5,350	5,400	538	538	538	538	8,350	8,400	839	839	839	839	11,350	11,400	1,289	1,138	1,289	1,138
5,400	5,450	543	543	543	543	8,400	8,450	846	843	846	843	11,400	11,450	1,296	1,143	1,296	1,143
5,450	5,500	548	548	548	548	8,450	8,500	854	848	854	848	11,450	11,500	1,304	1,148	1,304	1,148
5,500	5,550	553	553	553	553	8,500	8,550	861	853	861	853	11,500	11,550	1,311	1,153	1,311	1,153
5,550	5,600	558	558	558	558	8,550	8,600	869	858	869	858	11,550	11,600	1,319	1,158	1,319	1,158
5,600	5,650	563	563	563	563	8,600	8,650	876	863	876	863	11,600	11,650	1,326	1,163	1,326	1,163
5,650	5,700	568	568	568	568	8,650	8,700	884	868	884	868	11,650	11,700	1,334	1,168	1,334	1,168
5,700	5,750	573	573	573	573	8,700	8,750	891	873	891	873	11,700	11,750	1,341	1,173	1,341	1,173
5,750	5,800	578	578	578	578	8,750	8,800	899	878	899	878	11,750	11,800	1,349	1,178	1,349	1,178
5,800	5,850	583	583	583	583	8,800	8,850	906	883	906	883	11,800	11,850	1,356	1,183	1,356	1,183
5,850	5,900	588	588	588	588	8,850	8,900	914	888	914	888	11,850	11,900	1,364	1,188	1,364	1,188
5,900	5,950	593	593	593	593	8,900	8,950	921	893	921	893	11,900	11,950	1,371	1,193	1,371	1,193
5,950	6,000	598	598	598	598	8,950	9,000	929	898	929	898	11,950	12,000	1,379	1,198	1,379	1,199
6,000						9,000						12,000					
6,000	6,050	603	603	603	603	9,000	9,050	936	903	936	903	12,000	12,050	1,386	1,203	1,386	1,206
6,050	6,100	608	608	608	608	9,050	9,100	944	908	944	908	12,050	12,100	1,394	1,208	1,394	1,214
6,100	6,150	613	613	613	613	9,100	9,150	951	913	951	913	12,100	12,150	1,401	1,213	1,401	1,221
6,150	6,200	618	618	618	618	9,150	9,200	959	918	959	918	12,150	12,200	1,409	1,218	1,409	1,229
6,200	6,250	623	623	623	623	9,200	9,250	966	923	966	923	12,200	12,250	1,416	1,223	1,416	1,236
6,250	6,300	628	628	628	628	9,250	9,300	974	928	974	928	12,250	12,300	1,424	1,228	1,424	1,244
6,300	6,350	633	633	633	633	9,300	9,350	981	933	981	933	12,300	12,350	1,431	1,233	1,431	1,251
6,350	6,400	638	638	638	638	9,350	9,400	989	938	989	938	12,350	12,400	1,439	1,238	1,439	1,259
6,400	6,450	643	643	643	643	9,400	9,450	996	943	996	943	12,400	12,450	1,446	1,243	1,446	1,266
6,450	6,500	648	648	648	648	9,450	9,500	1,004	948	1,004	948	12,450	12,500	1,454	1,248	1,454	1,274
6,500	6,550	653	653	653	653	9,500	9,550	1,011	953	1,011	953	12,500	12,550	1,461	1,253	1,461	1,281
6,550	6,600	658	658	658	658	9,550	9,600	1,019	958	1,019	958	12,550	12,600	1,469	1,258	1,469	1,289
6,600	6,650	663	663	663	663	9,600	9,650	1,026	963	1,026	963	12,600	12,650	1,476	1,263	1,476	1,296
6,650	6,700	668	668	668	668	9,650	9,700	1,034	968	1,034	968	12,650	12,700	1,484	1,268	1,484	1,304
6,700	6,750	673	673	673	673	9,700	9,750	1,041	973	1,041	973	12,700	12,750	1,491	1,273	1,491	1,311
6,750	6,800	678	678	678	678	9,750	9,800	1,049	978	1,049	978	12,750	12,800	1,499	1,278	1,499	1,319
6,800	6,850	683	683	683	683	9,800	9,850	1,056	983	1,056	983	12,800	12,850	1,506	1,283	1,506	1,326
6,850	6,900	688	688	688	688	9,850	9,900	1,064	988	1,064	988	12,850	12,900	1,514	1,288	1,514	1,334
6,900	6,950	693	693	693	693	9,900	9,950	1,071	993	1,071	993	12,900	12,950	1,521	1,293	1,521	1,341
6,950	7,000	698	698	698	698	9,950	10,000	1,079	998	1,079	998	12,950	13,000	1,529	1,298	1,529	1,349
7,000						10,000						13,000					
7,000	7,050	703	703	703	703	10,000	10,050	1,086	1,003	1,086	1,003	13,000	13,050	1,536	1,303	1,536	1,356
7,050	7,100	708	708	708	708	10,050	10,100	1,094	1,008	1,094	1,008	13,050	13,100	1,544	1,308	1,544	1,364
7,100	7,150	713	713	713	713	10,100	10,150	1,101	1,013	1,101	1,013	13,100	13,150	1,551	1,313	1,551	1,371
7,150	7,200	718	718	718	718	10,150	10,200	1,109	1,018	1,109	1,018	13,150	13,200	1,559	1,318	1,559	1,379
7,200	7,250	723	723	723	723	10,200	10,250	1,116	1,023	1,116	1,023	13,200	13,250	1,566	1,323	1,566	1,386
7,250	7,300	728	728	728	728	10,250	10,300	1,124	1,028	1,124	1,028	13,250	13,300	1,574	1,328	1,574	1,394
7,300	7,350	733	733	733	733	10,300	10,350	1,131	1,033	1,131	1,033	13,300	13,350	1,581	1,333	1,581	1,401
7,350	7,400	738	738	738	738	10,350	10,400	1,139	1,038	1,139	1,038	13,350	13,400	1,589	1,338	1,589	1,409
7,400	7,450	743	743	743	743	10,400	10,450	1,146	1,043	1,146	1,043	13,400	13,450	1,596	1,343	1,596	1,416
7,450	7,500	748	748	748	748	10,450	10,500	1,154	1,048	1,154	1,048	13,450	13,500	1,604	1,348	1,604	1,424
7,500	7,550	753	753	753	753	10,500	10,550	1,161	1,053	1,161	1,053	13,500	13,550	1,611	1,353	1,611	1,431
7,550	7,600	758	758	758	758	10,550	10,600	1,169	1,058	1,169	1,058	13,550	13,600	1,619	1,358	1,619	1,439
7,600	7,650	763	763	763	763	10,600	10,650	1,176	1,063	1,176	1,063	13,600	13,650	1,626	1,363	1,626	1,446
7,650	7,700	768	768	768	768	10,650	10,700	1,184	1,068	1,184	1,068	13,650	13,700	1,634	1,368	1,634	1,454
7,700	7,750	773	773	773	773	10,700	10,750	1,191	1,073	1,191	1,073	13,700	13,750	1,641	1,373	1,641	1,461
7,750	7,800	778	778	778	778	10,750	10,800	1,199	1,078	1,199	1,078	13,750	13,800	1,649	1,378	1,649	1,469
7,800	7,850	783	783	783	783	10,800	10,850	1,206	1,083	1,206	1,083	13,800	13,850	1,656	1,383	1,656	1,476
7,850	7,900	788	788	788	788	10,850	10,900	1,214	1,088	1,214	1,088	13,850	13,900	1,664	1,388	1,664	1,484
7,900	7,950	793	793	793	793	10,900	10,950	1,221	1,093	1,221	1,093	13,900	13,950	1,671	1,393	1,671	1,491
7,950	8,000	798	798	798	798	10,950	11,000	1,229	1,098	1,229	1,098	13,950	14,000	1,679	1,398	1,679	1,499

* This column must also be used by a qualifying widow(er).

If line 43 (taxable income) is —		And you are —				If line 43 (taxable income) is —		And you are —				If line 43 (taxable income) is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is —						Your tax is —						Your tax is —					
14,000						17,000						20,000					
14,000	14,050	1,686	1,403	1,686	1,506	17,000	17,050	2,136	1,719	2,136	1,956	20,000	20,050	2,586	2,169	2,586	2,406
14,050	14,100	1,694	1,408	1,694	1,514	17,050	17,100	2,144	1,726	2,144	1,964	20,050	20,100	2,594	2,176	2,594	2,414
14,100	14,150	1,701	1,413	1,701	1,521	17,100	17,150	2,151	1,734	2,151	1,971	20,100	20,150	2,601	2,184	2,601	2,421
14,150	14,200	1,709	1,418	1,709	1,529	17,150	17,200	2,159	1,741	2,159	1,979	20,150	20,200	2,609	2,191	2,609	2,429
14,200	14,250	1,716	1,423	1,716	1,536	17,200	17,250	2,166	1,749	2,166	1,986	20,200	20,250	2,616	2,199	2,616	2,436
14,250	14,300	1,724	1,428	1,724	1,544	17,250	17,300	2,174	1,756	2,174	1,994	20,250	20,300	2,624	2,206	2,624	2,444
14,300	14,350	1,731	1,433	1,731	1,551	17,300	17,350	2,181	1,764	2,181	2,001	20,300	20,350	2,631	2,214	2,631	2,451
14,350	14,400	1,739	1,438	1,739	1,559	17,350	17,400	2,189	1,771	2,189	2,009	20,350	20,400	2,639	2,221	2,639	2,459
14,400	14,450	1,746	1,443	1,746	1,566	17,400	17,450	2,196	1,779	2,196	2,016	20,400	20,450	2,646	2,229	2,646	2,466
14,450	14,500	1,754	1,448	1,754	1,574	17,450	17,500	2,204	1,786	2,204	2,024	20,450	20,500	2,654	2,236	2,654	2,474
14,500	14,550	1,761	1,453	1,761	1,581	17,500	17,550	2,211	1,794	2,211	2,031	20,500	20,550	2,661	2,244	2,661	2,481
14,550	14,600	1,769	1,458	1,769	1,589	17,550	17,600	2,219	1,801	2,219	2,039	20,550	20,600	2,669	2,251	2,669	2,489
14,600	14,650	1,776	1,463	1,776	1,596	17,600	17,650	2,226	1,809	2,226	2,046	20,600	20,650	2,676	2,259	2,676	2,496
14,650	14,700	1,784	1,468	1,784	1,604	17,650	17,700	2,234	1,816	2,234	2,054	20,650	20,700	2,684	2,266	2,684	2,504
14,700	14,750	1,791	1,473	1,791	1,611	17,700	17,750	2,241	1,824	2,241	2,061	20,700	20,750	2,691	2,274	2,691	2,511
14,750	14,800	1,799	1,478	1,799	1,619	17,750	17,800	2,249	1,831	2,249	2,069	20,750	20,800	2,699	2,281	2,699	2,519
14,800	14,850	1,806	1,483	1,806	1,626	17,800	17,850	2,256	1,839	2,256	2,076	20,800	20,850	2,706	2,289	2,706	2,526
14,850	14,900	1,814	1,488	1,814	1,634	17,850	17,900	2,264	1,846	2,264	2,084	20,850	20,900	2,714	2,296	2,714	2,534
14,900	14,950	1,821	1,493	1,821	1,641	17,900	17,950	2,271	1,854	2,271	2,091	20,900	20,950	2,721	2,304	2,721	2,541
14,950	15,000	1,829	1,498	1,829	1,649	17,950	18,000	2,279	1,861	2,279	2,099	20,950	21,000	2,729	2,311	2,729	2,549
15,000						18,000						21,000					
15,000	15,050	1,836	1,503	1,836	1,656	18,000	18,050	2,286	1,869	2,286	2,106	21,000	21,050	2,736	2,319	2,736	2,556
15,050	15,100	1,844	1,508	1,844	1,664	18,050	18,100	2,294	1,876	2,294	2,114	21,050	21,100	2,744	2,326	2,744	2,564
15,100	15,150	1,851	1,513	1,851	1,671	18,100	18,150	2,301	1,884	2,301	2,121	21,100	21,150	2,751	2,334	2,751	2,571
15,150	15,200	1,859	1,518	1,859	1,679	18,150	18,200	2,309	1,891	2,309	2,129	21,150	21,200	2,759	2,341	2,759	2,579
15,200	15,250	1,866	1,523	1,866	1,686	18,200	18,250	2,316	1,899	2,316	2,136	21,200	21,250	2,766	2,349	2,766	2,586
15,250	15,300	1,874	1,528	1,874	1,694	18,250	18,300	2,324	1,906	2,324	2,144	21,250	21,300	2,774	2,356	2,774	2,594
15,300	15,350	1,881	1,533	1,881	1,701	18,300	18,350	2,331	1,914	2,331	2,151	21,300	21,350	2,781	2,364	2,781	2,601
15,350	15,400	1,889	1,538	1,889	1,709	18,350	18,400	2,339	1,921	2,339	2,159	21,350	21,400	2,789	2,371	2,789	2,609
15,400	15,450	1,896	1,543	1,896	1,716	18,400	18,450	2,346	1,929	2,346	2,166	21,400	21,450	2,796	2,379	2,796	2,616
15,450	15,500	1,904	1,548	1,904	1,724	18,450	18,500	2,354	1,936	2,354	2,174	21,450	21,500	2,804	2,386	2,804	2,624
15,500	15,550	1,911	1,553	1,911	1,731	18,500	18,550	2,361	1,944	2,361	2,181	21,500	21,550	2,811	2,394	2,811	2,631
15,550	15,600	1,919	1,558	1,919	1,739	18,550	18,600	2,369	1,951	2,369	2,189	21,550	21,600	2,819	2,401	2,819	2,639
15,600	15,650	1,926	1,563	1,926	1,746	18,600	18,650	2,376	1,959	2,376	2,196	21,600	21,650	2,826	2,409	2,826	2,646
15,650	15,700	1,934	1,568	1,934	1,754	18,650	18,700	2,384	1,966	2,384	2,204	21,650	21,700	2,834	2,416	2,834	2,654
15,700	15,750	1,941	1,573	1,941	1,761	18,700	18,750	2,391	1,974	2,391	2,211	21,700	21,750	2,841	2,424	2,841	2,661
15,750	15,800	1,949	1,578	1,949	1,769	18,750	18,800	2,399	1,981	2,399	2,219	21,750	21,800	2,849	2,431	2,849	2,669
15,800	15,850	1,956	1,583	1,956	1,776	18,800	18,850	2,406	1,989	2,406	2,226	21,800	21,850	2,856	2,439	2,856	2,676
15,850	15,900	1,964	1,588	1,964	1,784	18,850	18,900	2,414	1,996	2,414	2,234	21,850	21,900	2,864	2,446	2,864	2,684
15,900	15,950	1,971	1,593	1,971	1,791	18,900	18,950	2,421	2,004	2,421	2,241	21,900	21,950	2,871	2,454	2,871	2,691
15,950	16,000	1,979	1,598	1,979	1,799	18,950	19,000	2,429	2,011	2,429	2,249	21,950	22,000	2,879	2,461	2,879	2,699
16,000						19,000						22,000					
16,000	16,050	1,986	1,603	1,986	1,806	19,000	19,050	2,436	2,019	2,436	2,256	22,000	22,050	2,886	2,469	2,886	2,706
16,050	16,100	1,994	1,608	1,994	1,814	19,050	19,100	2,444	2,026	2,444	2,264	22,050	22,100	2,894	2,476	2,894	2,714
16,100	16,150	2,001	1,613	2,001	1,821	19,100	19,150	2,451	2,034	2,451	2,271	22,100	22,150	2,901	2,484	2,901	2,721
16,150	16,200	2,009	1,618	2,009	1,829	19,150	19,200	2,459	2,041	2,459	2,279	22,150	22,200	2,909	2,491	2,909	2,729
16,200	16,250	2,016	1,623	2,016	1,836	19,200	19,250	2,466	2,049	2,466	2,286	22,200	22,250	2,916	2,499	2,916	2,736
16,250	16,300	2,024	1,628	2,024	1,844	19,250	19,300	2,474	2,056	2,474	2,294	22,250	22,300	2,924	2,506	2,924	2,744
16,300	16,350	2,031	1,633	2,031	1,851	19,300	19,350	2,481	2,064	2,481	2,301	22,300	22,350	2,931	2,514	2,931	2,751
16,350	16,400	2,039	1,638	2,039	1,859	19,350	19,400	2,489	2,071	2,489	2,309	22,350	22,400	2,939	2,521	2,939	2,759
16,400	16,450	2,046	1,643	2,046	1,866	19,400	19,450	2,496	2,079	2,496	2,316	22,400	22,450	2,946	2,529	2,946	2,766
16,450	16,500	2,054	1,648	2,054	1,874	19,450	19,500	2,504	2,086	2,504	2,324	22,450	22,500	2,954	2,536	2,954	2,774
16,500	16,550	2,061	1,653	2,061	1,881	19,500	19,550	2,511	2,094	2,511	2,331	22,500	22,550	2,961	2,544	2,961	2,781
16,550	16,600	2,069	1,658	2,069	1,889	19,550	19,600	2,519	2,101	2,519	2,339	22,550	22,600	2,969	2,551	2,969	2,789
16,600	16,650	2,076	1,663	2,076	1,896	19,600	19,650	2,526	2,109	2,526	2,346	22,600	22,650	2,976	2,559	2,976	2,796
16,650	16,700	2,084	1,668	2,084	1,904	19,650	19,700	2,534	2,116	2,534	2,354	22,650	22,700	2,984	2,566	2,984	2,804
16,700	16,750	2,091	1,674	2,091	1,911	19,700	19,750	2,541	2,124	2,541	2,361	22					

2009 Tax Table—Continued

If line 43 (taxable income) is —		And you are —				If line 43 (taxable income) is —		And you are —				If line 43 (taxable income) is —		And you are —			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is —						Your tax is —						Your tax is —					
23,000						26,000						29,000					
23,000	23,050	3,036	2,619	3,036	2,856	26,000	26,050	3,486	3,069	3,486	3,306	29,000	29,050	3,936	3,519	3,936	3,756
23,050	23,100	3,044	2,626	3,044	2,864	26,050	26,100	3,494	3,076	3,494	3,314	29,050	29,100	3,944	3,526	3,944	3,764
23,100	23,150	3,051	2,634	3,051	2,871	26,100	26,150	3,501	3,084	3,501	3,321	29,100	29,150	3,951	3,534	3,951	3,771
23,150	23,200	3,059	2,641	3,059	2,879	26,150	26,200	3,509	3,091	3,509	3,329	29,150	29,200	3,959	3,541	3,959	3,779
23,200	23,250	3,066	2,649	3,066	2,886	26,200	26,250	3,516	3,099	3,516	3,336	29,200	29,250	3,966	3,549	3,966	3,786
23,250	23,300	3,074	2,656	3,074	2,894	26,250	26,300	3,524	3,106	3,524	3,344	29,250	29,300	3,974	3,556	3,974	3,794
23,300	23,350	3,081	2,664	3,081	2,901	26,300	26,350	3,531	3,114	3,531	3,351	29,300	29,350	3,981	3,564	3,981	3,801
23,350	23,400	3,089	2,671	3,089	2,909	26,350	26,400	3,539	3,121	3,539	3,359	29,350	29,400	3,989	3,571	3,989	3,809
23,400	23,450	3,096	2,679	3,096	2,916	26,400	26,450	3,546	3,129	3,546	3,366	29,400	29,450	3,996	3,579	3,996	3,816
23,450	23,500	3,104	2,686	3,104	2,924	26,450	26,500	3,554	3,136	3,554	3,374	29,450	29,500	4,004	3,586	4,004	3,824
23,500	23,550	3,111	2,694	3,111	2,931	26,500	26,550	3,561	3,144	3,561	3,381	29,500	29,550	4,011	3,594	4,011	3,831
23,550	23,600	3,119	2,701	3,119	2,939	26,550	26,600	3,569	3,151	3,569	3,389	29,550	29,600	4,019	3,601	4,019	3,839
23,600	23,650	3,126	2,709	3,126	2,946	26,600	26,650	3,576	3,159	3,576	3,396	29,600	29,650	4,026	3,609	4,026	3,846
23,650	23,700	3,134	2,716	3,134	2,954	26,650	26,700	3,584	3,166	3,584	3,404	29,650	29,700	4,034	3,616	4,034	3,854
23,700	23,750	3,141	2,724	3,141	2,961	26,700	26,750	3,591	3,174	3,591	3,411	29,700	29,750	4,041	3,624	4,041	3,861
23,750	23,800	3,149	2,731	3,149	2,969	26,750	26,800	3,599	3,181	3,599	3,419	29,750	29,800	4,049	3,631	4,049	3,869
23,800	23,850	3,156	2,739	3,156	2,976	26,800	26,850	3,606	3,189	3,606	3,426	29,800	29,850	4,056	3,639	4,056	3,876
23,850	23,900	3,164	2,746	3,164	2,984	26,850	26,900	3,614	3,196	3,614	3,434	29,850	29,900	4,064	3,646	4,064	3,884
23,900	23,950	3,171	2,754	3,171	2,991	26,900	26,950	3,621	3,204	3,621	3,441	29,900	29,950	4,071	3,654	4,071	3,891
23,950	24,000	3,179	2,761	3,179	2,999	26,950	27,000	3,629	3,211	3,629	3,449	29,950	30,000	4,079	3,661	4,079	3,899
24,000						27,000						30,000					
24,000	24,050	3,186	2,769	3,186	3,006	27,000	27,050	3,636	3,219	3,636	3,456	30,000	30,050	4,086	3,669	4,086	3,906
24,050	24,100	3,194	2,776	3,194	3,014	27,050	27,100	3,644	3,226	3,644	3,464	30,050	30,100	4,094	3,676	4,094	3,914
24,100	24,150	3,201	2,784	3,201	3,021	27,100	27,150	3,651	3,234	3,651	3,471	30,100	30,150	4,101	3,684	4,101	3,921
24,150	24,200	3,209	2,791	3,209	3,029	27,150	27,200	3,659	3,241	3,659	3,479	30,150	30,200	4,109	3,691	4,109	3,929
24,200	24,250	3,216	2,799	3,216	3,036	27,200	27,250	3,666	3,249	3,666	3,486	30,200	30,250	4,116	3,699	4,116	3,936
24,250	24,300	3,224	2,806	3,224	3,044	27,250	27,300	3,674	3,256	3,674	3,494	30,250	30,300	4,124	3,706	4,124	3,944
24,300	24,350	3,231	2,814	3,231	3,051	27,300	27,350	3,681	3,264	3,681	3,501	30,300	30,350	4,131	3,714	4,131	3,951
24,350	24,400	3,239	2,821	3,239	3,059	27,350	27,400	3,689	3,271	3,689	3,509	30,350	30,400	4,139	3,721	4,139	3,959
24,400	24,450	3,246	2,829	3,246	3,066	27,400	27,450	3,696	3,279	3,696	3,516	30,400	30,450	4,146	3,729	4,146	3,966
24,450	24,500	3,254	2,836	3,254	3,074	27,450	27,500	3,704	3,286	3,704	3,524	30,450	30,500	4,154	3,736	4,154	3,974
24,500	24,550	3,261	2,844	3,261	3,081	27,500	27,550	3,711	3,294	3,711	3,531	30,500	30,550	4,161	3,744	4,161	3,981
24,550	24,600	3,269	2,851	3,269	3,089	27,550	27,600	3,719	3,301	3,719	3,539	30,550	30,600	4,169	3,751	4,169	3,989
24,600	24,650	3,276	2,859	3,276	3,096	27,600	27,650	3,726	3,309	3,726	3,546	30,600	30,650	4,176	3,759	4,176	3,996
24,650	24,700	3,284	2,866	3,284	3,104	27,650	27,700	3,734	3,316	3,734	3,554	30,650	30,700	4,184	3,766	4,184	4,004
24,700	24,750	3,291	2,874	3,291	3,111	27,700	27,750	3,741	3,324	3,741	3,561	30,700	30,750	4,191	3,774	4,191	4,011
24,750	24,800	3,299	2,881	3,299	3,119	27,750	27,800	3,749	3,331	3,749	3,569	30,750	30,800	4,199	3,781	4,199	4,019
24,800	24,850	3,306	2,889	3,306	3,126	27,800	27,850	3,756	3,339	3,756	3,576	30,800	30,850	4,206	3,789	4,206	4,026
24,850	24,900	3,314	2,896	3,314	3,134	27,850	27,900	3,764	3,346	3,764	3,584	30,850	30,900	4,214	3,796	4,214	4,034
24,900	24,950	3,321	2,904	3,321	3,141	27,900	27,950	3,771	3,354	3,771	3,591	30,900	30,950	4,221	3,804	4,221	4,041
24,950	25,000	3,329	2,911	3,329	3,149	27,950	28,000	3,779	3,361	3,779	3,599	30,950	31,000	4,229	3,811	4,229	4,049
25,000						28,000						31,000					
25,000	25,050	3,336	2,919	3,336	3,156	28,000	28,050	3,786	3,369	3,786	3,606	31,000	31,050	4,236	3,819	4,236	4,056
25,050	25,100	3,344	2,926	3,344	3,164	28,050	28,100	3,794	3,376	3,794	3,614	31,050	31,100	4,244	3,826	4,244	4,064
25,100	25,150	3,351	2,934	3,351	3,171	28,100	28,150	3,801	3,384	3,801	3,621	31,100	31,150	4,251	3,834	4,251	4,071
25,150	25,200	3,359	2,941	3,359	3,179	28,150	28,200	3,809	3,391	3,809	3,629	31,150	31,200	4,259	3,841	4,259	4,079
25,200	25,250	3,366	2,949	3,366	3,186	28,200	28,250	3,816	3,399	3,816	3,636	31,200	31,250	4,266	3,849	4,266	4,086
25,250	25,300	3,374	2,956	3,374	3,194	28,250	28,300	3,824	3,406	3,824	3,644	31,250	31,300	4,274	3,856	4,274	4,094
25,300	25,350	3,381	2,964	3,381	3,201	28,300	28,350	3,831	3,414	3,831	3,651	31,300	31,350	4,281	3,864	4,281	4,101
25,350	25,400	3,389	2,971	3,389	3,209	28,350	28,400	3,839	3,421	3,839	3,659	31,350	31,400	4,289	3,871	4,289	4,109
25,400	25,450	3,396	2,979	3,396	3,216	28,400	28,450	3,846	3,429	3,846	3,666	31,400	31,450	4,296	3,879	4,296	4,116
25,450	25,500	3,404	2,986	3,404	3,224	28,450	28,500	3,854	3,436	3,854	3,674	31,450	31,500	4,304	3,886	4,304	4,124
25,500	25,550	3,411	2,994	3,411	3,231	28,500	28,550	3,861	3,444	3,861	3,681	31,500	31,550	4,311	3,894	4,311	4,131
25,550	25,600	3,419	3,001	3,419	3,239	28,550	28,600	3,869	3,451	3,869	3,689	31,550	31,600	4,319	3,901	4,319	4,139
25,600	25,650	3,426	3,009	3,426	3,246	28,600	28,650	3,876	3,459	3,876	3,696	31,600	31,650	4,326	3,909	4,326	4,146
25,650	25,700	3,434	3,016	3,434	3,254	28,650	28,700	3,884	3,466	3,884	3,704	31,650	31,700	4,334	3,916	4,334	4,154
25,700	25,750	3,441	3,024	3,441	3,261	28,700	28,750	3,891	3,474	3,891	3,711	31,700	31,750	4,341	3,924	4,341	4,161
25,750	25,800	3,449	3,031	3,449	3,269	28,750	28,800	3,899	3,481	3,899	3,719	31,750	31,800	4,349	3,931	4,349	4,169
25,800	25,850	3,456	3,039	3,456	3,276	28,800	28,850	3,906	3,489	3,906	3,726	31,800	31,850	4,356	3,939	4,356	4,176
25,850	25,900	3,464	3,046	3,464	3,284	28,850	28,900	3,914	3,496	3,914	3,734	31,850	31,900	4,364	3,946	4,364	4,184

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
32,000						35,000						38,000					
32,000	32,050	4,386	3,969	4,386	4,206	35,000	35,050	4,944	4,419	4,944	4,656	38,000	38,050	5,694	4,869	5,694	5,106
32,050	32,100	4,394	3,976	4,394	4,214	35,050	35,100	4,956	4,426	4,956	4,664	38,050	38,100	5,706	4,876	5,706	5,114
32,100	32,150	4,401	3,984	4,401	4,221	35,100	35,150	4,969	4,434	4,969	4,671	38,100	38,150	5,719	4,884	5,719	5,121
32,150	32,200	4,409	3,991	4,409	4,229	35,150	35,200	4,981	4,441	4,981	4,679	38,150	38,200	5,731	4,891	5,731	5,129
32,200	32,250	4,416	3,999	4,416	4,236	35,200	35,250	4,994	4,449	4,994	4,686	38,200	38,250	5,744	4,899	5,744	5,136
32,250	32,300	4,424	4,006	4,424	4,244	35,250	35,300	5,006	4,456	5,006	4,694	38,250	38,300	5,756	4,906	5,756	5,144
32,300	32,350	4,431	4,014	4,431	4,251	35,300	35,350	5,019	4,464	5,019	4,701	38,300	38,350	5,769	4,914	5,769	5,151
32,350	32,400	4,439	4,021	4,439	4,259	35,350	35,400	5,031	4,471	5,031	4,709	38,350	38,400	5,781	4,921	5,781	5,159
32,400	32,450	4,446	4,029	4,446	4,266	35,400	35,450	5,044	4,479	5,044	4,716	38,400	38,450	5,794	4,929	5,794	5,166
32,450	32,500	4,454	4,036	4,454	4,274	35,450	35,500	5,056	4,486	5,056	4,724	38,450	38,500	5,806	4,936	5,806	5,174
32,500	32,550	4,461	4,044	4,461	4,281	35,500	35,550	5,069	4,494	5,069	4,731	38,500	38,550	5,819	4,944	5,819	5,181
32,550	32,600	4,469	4,051	4,469	4,289	35,550	35,600	5,081	4,501	5,081	4,739	38,550	38,600	5,831	4,951	5,831	5,189
32,600	32,650	4,476	4,059	4,476	4,296	35,600	35,650	5,094	4,509	5,094	4,746	38,600	38,650	5,844	4,959	5,844	5,196
32,650	32,700	4,484	4,066	4,484	4,304	35,650	35,700	5,106	4,516	5,106	4,754	38,650	38,700	5,856	4,966	5,856	5,204
32,700	32,750	4,491	4,074	4,491	4,311	35,700	35,750	5,119	4,524	5,119	4,761	38,700	38,750	5,869	4,974	5,869	5,211
32,750	32,800	4,499	4,081	4,499	4,319	35,750	35,800	5,131	4,531	5,131	4,769	38,750	38,800	5,881	4,981	5,881	5,219
32,800	32,850	4,506	4,089	4,506	4,326	35,800	35,850	5,144	4,539	5,144	4,776	38,800	38,850	5,894	4,989	5,894	5,226
32,850	32,900	4,514	4,096	4,514	4,334	35,850	35,900	5,156	4,546	5,156	4,784	38,850	38,900	5,906	4,996	5,906	5,234
32,900	32,950	4,521	4,104	4,521	4,341	35,900	35,950	5,169	4,554	5,169	4,791	38,900	38,950	5,919	5,004	5,919	5,241
32,950	33,000	4,529	4,111	4,529	4,349	35,950	36,000	5,181	4,561	5,181	4,799	38,950	39,000	5,931	5,011	5,931	5,249
33,000						36,000						39,000					
33,000	33,050	4,536	4,119	4,536	4,356	36,000	36,050	5,194	4,569	5,194	4,806	39,000	39,050	5,944	5,019	5,944	5,256
33,050	33,100	4,544	4,126	4,544	4,364	36,050	36,100	5,206	4,576	5,206	4,814	39,050	39,100	5,956	5,026	5,956	5,264
33,100	33,150	4,551	4,134	4,551	4,371	36,100	36,150	5,219	4,584	5,219	4,821	39,100	39,150	5,969	5,034	5,969	5,271
33,150	33,200	4,559	4,141	4,559	4,379	36,150	36,200	5,231	4,591	5,231	4,829	39,150	39,200	5,981	5,041	5,981	5,279
33,200	33,250	4,566	4,149	4,566	4,386	36,200	36,250	5,244	4,599	5,244	4,836	39,200	39,250	5,994	5,049	5,994	5,286
33,250	33,300	4,574	4,156	4,574	4,394	36,250	36,300	5,256	4,606	5,256	4,844	39,250	39,300	6,006	5,056	6,006	5,294
33,300	33,350	4,581	4,164	4,581	4,401	36,300	36,350	5,269	4,614	5,269	4,851	39,300	39,350	6,019	5,064	6,019	5,301
33,350	33,400	4,589	4,171	4,589	4,409	36,350	36,400	5,281	4,621	5,281	4,859	39,350	39,400	6,031	5,071	6,031	5,309
33,400	33,450	4,596	4,179	4,596	4,416	36,400	36,450	5,294	4,629	5,294	4,866	39,400	39,450	6,044	5,079	6,044	5,316
33,450	33,500	4,604	4,186	4,604	4,424	36,450	36,500	5,306	4,636	5,306	4,874	39,450	39,500	6,056	5,086	6,056	5,324
33,500	33,550	4,611	4,194	4,611	4,431	36,500	36,550	5,319	4,644	5,319	4,881	39,500	39,550	6,069	5,094	6,069	5,331
33,550	33,600	4,619	4,201	4,619	4,439	36,550	36,600	5,331	4,651	5,331	4,889	39,550	39,600	6,081	5,101	6,081	5,339
33,600	33,650	4,626	4,209	4,626	4,446	36,600	36,650	5,344	4,659	5,344	4,896	39,600	39,650	6,094	5,109	6,094	5,346
33,650	33,700	4,634	4,216	4,634	4,454	36,650	36,700	5,356	4,666	5,356	4,904	39,650	39,700	6,106	5,116	6,106	5,354
33,700	33,750	4,641	4,224	4,641	4,461	36,700	36,750	5,369	4,674	5,369	4,911	39,700	39,750	6,119	5,124	6,119	5,361
33,750	33,800	4,649	4,231	4,649	4,469	36,750	36,800	5,381	4,681	5,381	4,919	39,750	39,800	6,131	5,131	6,131	5,369
33,800	33,850	4,656	4,239	4,656	4,476	36,800	36,850	5,394	4,689	5,394	4,926	39,800	39,850	6,144	5,139	6,144	5,376
33,850	33,900	4,664	4,246	4,664	4,484	36,850	36,900	5,406	4,696	5,406	4,934	39,850	39,900	6,156	5,146	6,156	5,384
33,900	33,950	4,671	4,254	4,671	4,491	36,900	36,950	5,419	4,704	5,419	4,941	39,900	39,950	6,169	5,154	6,169	5,391
33,950	34,000	4,681	4,261	4,681	4,499	36,950	37,000	5,431	4,711	5,431	4,949	39,950	40,000	6,181	5,161	6,181	5,399
34,000						37,000						40,000					
34,000	34,050	4,694	4,269	4,694	4,506	37,000	37,050	5,444	4,719	5,444	4,956	40,000	40,050	6,194	5,169	6,194	5,406
34,050	34,100	4,706	4,276	4,706	4,514	37,050	37,100	5,456	4,726	5,456	4,964	40,050	40,100	6,206	5,176	6,206	5,414
34,100	34,150	4,719	4,284	4,719	4,521	37,100	37,150	5,469	4,734	5,469	4,971	40,100	40,150	6,219	5,184	6,219	5,421
34,150	34,200	4,731	4,291	4,731	4,529	37,150	37,200	5,481	4,741	5,481	4,979	40,150	40,200	6,231	5,191	6,231	5,429
34,200	34,250	4,744	4,299	4,744	4,536	37,200	37,250	5,494	4,749	5,494	4,986	40,200	40,250	6,244	5,199	6,244	5,436
34,250	34,300	4,756	4,306	4,756	4,544	37,250	37,300	5,506	4,756	5,506	4,994	40,250	40,300	6,256	5,206	6,256	5,444
34,300	34,350	4,769	4,314	4,769	4,551	37,300	37,350	5,519	4,764	5,519	5,001	40,300	40,350	6,269	5,214	6,269	5,451
34,350	34,400	4,781	4,321	4,781	4,559	37,350	37,400	5,531	4,771	5,531	5,009	40,350	40,400	6,281	5,221	6,281	5,459
34,400	34,450	4,794	4,329	4,794	4,566	37,400	37,450	5,544	4,779	5,544	5,016	40,400	40,450	6,294	5,229	6,294	5,466
34,450	34,500	4,806	4,336	4,806	4,574	37,450	37,500	5,556	4,786	5,556	5,024	40,450	40,500	6,306	5,236	6,306	5,474
34,500	34,550	4,819	4,344	4,819	4,581	37,500	37,550	5,569	4,794	5,569	5,031	40,500	40,550	6,319	5,244	6,319	5,481
34,550	34,600	4,831	4,351	4,831	4,589	37,550	37,600	5,581	4,801	5,581	5,039	40,550	40,600	6,331	5,251	6,331	5,489
34,600	34,650	4,844	4,359	4,844	4,596	37,600	37,650	5,594	4,809	5,594	5,046	40,600	40,650	6,344	5,259	6,344	5,496
34,650	34,700	4,856	4,366	4,856	4,604	37,650	37,700	5,606	4,816	5,606	5,054	40,650	40,700	6,356	5,266	6,356	5,504

2009 Tax Table—Continued

If line 43 (taxable income) is —		And you are —				If line 43 (taxable income) is —		And you are —				If line 43 (taxable income) is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
Your tax is —						Your tax is —						Your tax is —					
41,000						44,000						47,000					
41,000	41,050	6,444	5,319	6,444	5,556	44,000	44,050	7,194	5,769	7,194	6,006	47,000	47,050	7,944	6,219	7,944	6,609
41,050	41,100	6,456	5,326	6,456	5,564	44,050	44,100	7,206	5,776	7,206	6,014	47,050	47,100	7,956	6,226	7,956	6,621
41,100	41,150	6,469	5,334	6,469	5,571	44,100	44,150	7,219	5,784	7,219	6,021	47,100	47,150	7,969	6,234	7,969	6,634
41,150	41,200	6,481	5,341	6,481	5,579	44,150	44,200	7,231	5,791	7,231	6,029	47,150	47,200	7,981	6,241	7,981	6,646
41,200	41,250	6,494	5,349	6,494	5,586	44,200	44,250	7,244	5,799	7,244	6,036	47,200	47,250	7,994	6,249	7,994	6,659
41,250	41,300	6,506	5,356	6,506	5,594	44,250	44,300	7,256	5,806	7,256	6,044	47,250	47,300	8,006	6,256	8,006	6,671
41,300	41,350	6,519	5,364	6,519	5,601	44,300	44,350	7,269	5,814	7,269	6,051	47,300	47,350	8,019	6,264	8,019	6,684
41,350	41,400	6,531	5,371	6,531	5,609	44,350	44,400	7,281	5,821	7,281	6,059	47,350	47,400	8,031	6,271	8,031	6,696
41,400	41,450	6,544	5,379	6,544	5,616	44,400	44,450	7,294	5,829	7,294	6,066	47,400	47,450	8,044	6,279	8,044	6,709
41,450	41,500	6,556	5,386	6,556	5,624	44,450	44,500	7,306	5,836	7,306	6,074	47,450	47,500	8,056	6,286	8,056	6,721
41,500	41,550	6,569	5,394	6,569	5,631	44,500	44,550	7,319	5,844	7,319	6,081	47,500	47,550	8,069	6,294	8,069	6,734
41,550	41,600	6,581	5,401	6,581	5,639	44,550	44,600	7,331	5,851	7,331	6,089	47,550	47,600	8,081	6,301	8,081	6,746
41,600	41,650	6,594	5,409	6,594	5,646	44,600	44,650	7,344	5,859	7,344	6,096	47,600	47,650	8,094	6,309	8,094	6,759
41,650	41,700	6,606	5,416	6,606	5,654	44,650	44,700	7,356	5,866	7,356	6,104	47,650	47,700	8,106	6,316	8,106	6,771
41,700	41,750	6,619	5,424	6,619	5,661	44,700	44,750	7,369	5,874	7,369	6,111	47,700	47,750	8,119	6,324	8,119	6,784
41,750	41,800	6,631	5,431	6,631	5,669	44,750	44,800	7,381	5,881	7,381	6,119	47,750	47,800	8,131	6,331	8,131	6,796
41,800	41,850	6,644	5,439	6,644	5,676	44,800	44,850	7,394	5,889	7,394	6,126	47,800	47,850	8,144	6,339	8,144	6,809
41,850	41,900	6,656	5,446	6,656	5,684	44,850	44,900	7,406	5,896	7,406	6,134	47,850	47,900	8,156	6,346	8,156	6,821
41,900	41,950	6,669	5,454	6,669	5,691	44,900	44,950	7,419	5,904	7,419	6,141	47,900	47,950	8,169	6,354	8,169	6,834
41,950	42,000	6,681	5,461	6,681	5,699	44,950	45,000	7,431	5,911	7,431	6,149	47,950	48,000	8,181	6,361	8,181	6,846
42,000						45,000						48,000					
42,000	42,050	6,694	5,469	6,694	5,706	45,000	45,050	7,444	5,919	7,444	6,156	48,000	48,050	8,194	6,369	8,194	6,859
42,050	42,100	6,706	5,476	6,706	5,714	45,050	45,100	7,456	5,926	7,456	6,164	48,050	48,100	8,206	6,376	8,206	6,871
42,100	42,150	6,719	5,484	6,719	5,721	45,100	45,150	7,469	5,934	7,469	6,171	48,100	48,150	8,219	6,384	8,219	6,884
42,150	42,200	6,731	5,491	6,731	5,729	45,150	45,200	7,481	5,941	7,481	6,179	48,150	48,200	8,231	6,391	8,231	6,896
42,200	42,250	6,744	5,499	6,744	5,736	45,200	45,250	7,494	5,949	7,494	6,186	48,200	48,250	8,244	6,399	8,244	6,909
42,250	42,300	6,756	5,506	6,756	5,744	45,250	45,300	7,506	5,956	7,506	6,194	48,250	48,300	8,256	6,406	8,256	6,921
42,300	42,350	6,769	5,514	6,769	5,751	45,300	45,350	7,519	5,964	7,519	6,201	48,300	48,350	8,269	6,414	8,269	6,934
42,350	42,400	6,781	5,521	6,781	5,759	45,350	45,400	7,531	5,971	7,531	6,209	48,350	48,400	8,281	6,421	8,281	6,946
42,400	42,450	6,794	5,529	6,794	5,766	45,400	45,450	7,544	5,979	7,544	6,216	48,400	48,450	8,294	6,429	8,294	6,959
42,450	42,500	6,806	5,536	6,806	5,774	45,450	45,500	7,556	5,986	7,556	6,224	48,450	48,500	8,306	6,436	8,306	6,971
42,500	42,550	6,819	5,544	6,819	5,781	45,500	45,550	7,569	5,994	7,569	6,234	48,500	48,550	8,319	6,444	8,319	6,984
42,550	42,600	6,831	5,551	6,831	5,789	45,550	45,600	7,581	6,001	7,581	6,246	48,550	48,600	8,331	6,451	8,331	6,996
42,600	42,650	6,844	5,559	6,844	5,796	45,600	45,650	7,594	6,009	7,594	6,259	48,600	48,650	8,344	6,459	8,344	7,009
42,650	42,700	6,856	5,566	6,856	5,804	45,650	45,700	7,606	6,016	7,606	6,271	48,650	48,700	8,356	6,466	8,356	7,021
42,700	42,750	6,869	5,574	6,869	5,811	45,700	45,750	7,619	6,024	7,619	6,284	48,700	48,750	8,369	6,474	8,369	7,034
42,750	42,800	6,881	5,581	6,881	5,819	45,750	45,800	7,631	6,031	7,631	6,296	48,750	48,800	8,381	6,481	8,381	7,046
42,800	42,850	6,894	5,589	6,894	5,826	45,800	45,850	7,644	6,039	7,644	6,309	48,800	48,850	8,394	6,489	8,394	7,059
42,850	42,900	6,906	5,596	6,906	5,834	45,850	45,900	7,656	6,046	7,656	6,321	48,850	48,900	8,406	6,496	8,406	7,071
42,900	42,950	6,919	5,604	6,919	5,841	45,900	45,950	7,669	6,054	7,669	6,334	48,900	48,950	8,419	6,504	8,419	7,084
42,950	43,000	6,931	5,611	6,931	5,849	45,950	46,000	7,681	6,061	7,681	6,346	48,950	49,000	8,431	6,511	8,431	7,096
43,000						46,000						49,000					
43,000	43,050	6,944	5,619	6,944	5,856	46,000	46,050	7,694	6,069	7,694	6,359	49,000	49,050	8,444	6,519	8,444	7,109
43,050	43,100	6,956	5,626	6,956	5,864	46,050	46,100	7,706	6,076	7,706	6,371	49,050	49,100	8,456	6,526	8,456	7,121
43,100	43,150	6,969	5,634	6,969	5,871	46,100	46,150	7,719	6,084	7,719	6,384	49,100	49,150	8,469	6,534	8,469	7,134
43,150	43,200	6,981	5,641	6,981	5,879	46,150	46,200	7,731	6,091	7,731	6,396	49,150	49,200	8,481	6,541	8,481	7,146
43,200	43,250	6,994	5,649	6,994	5,886	46,200	46,250	7,744	6,099	7,744	6,409	49,200	49,250	8,494	6,549	8,494	7,159
43,250	43,300	7,006	5,656	7,006	5,894	46,250	46,300	7,756	6,106	7,756	6,421	49,250	49,300	8,506	6,556	8,506	7,171
43,300	43,350	7,019	5,664	7,019	5,901	46,300	46,350	7,769	6,114	7,769	6,434	49,300	49,350	8,519	6,564	8,519	7,184
43,350	43,400	7,031	5,671	7,031	5,909	46,350	46,400	7,781	6,121	7,781	6,446	49,350	49,400	8,531	6,571	8,531	7,196
43,400	43,450	7,044	5,679	7,044	5,916	46,400	46,450	7,794	6,129	7,794	6,459	49,400	49,450	8,544	6,579	8,544	7,209
43,450	43,500	7,056	5,686	7,056	5,924	46,450	46,500	7,806	6,136	7,806	6,471	49,450	49,500	8,556	6,586	8,556	7,221
43,500	43,550	7,069	5,694	7,069	5,931	46,500	46,550	7,819	6,144	7,819	6,484	49,500	49,550	8,569	6,594	8,569	7,234
43,550	43,600	7,081	5,701	7,081	5,939	46,550	46,600	7,831	6,151	7,831	6,496	49,550	49,600	8,581	6,601	8,581	7,246
43,600	43,650	7,094	5,709	7,094	5,946	46,600	46,650	7,844	6,159	7,844	6,509	49,600	49,650	8,594	6,609	8,594	7,259
43,650	43,700	7,106	5,716	7,106	5,954	46,650	46,700	7,856	6,166	7,856	6,521	49,650	49,700	8,606	6,616	8,606	7,271
43,700	43,td																

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your tax is—						Your tax is—						Your tax is—					
50,000						53,000						56,000					
50,000	50,050	8,694	6,669	8,694	7,359	53,000	53,050	9,444	7,119	9,444	8,109	56,000	56,050	10,194	7,569	10,194	8,859
50,050	50,100	8,706	6,676	8,706	7,371	53,050	53,100	9,456	7,126	9,456	8,121	56,050	56,100	10,206	7,576	10,206	8,871
50,100	50,150	8,719	6,684	8,719	7,384	53,100	53,150	9,469	7,134	9,469	8,134	56,100	56,150	10,219	7,584	10,219	8,884
50,150	50,200	8,731	6,691	8,731	7,396	53,150	53,200	9,481	7,141	9,481	8,146	56,150	56,200	10,231	7,591	10,231	8,896
50,200	50,250	8,744	6,699	8,744	7,409	53,200	53,250	9,494	7,149	9,494	8,159	56,200	56,250	10,244	7,599	10,244	8,909
50,250	50,300	8,756	6,706	8,756	7,421	53,250	53,300	9,506	7,156	9,506	8,171	56,250	56,300	10,256	7,606	10,256	8,921
50,300	50,350	8,769	6,714	8,769	7,434	53,300	53,350	9,519	7,164	9,519	8,184	56,300	56,350	10,269	7,614	10,269	8,934
50,350	50,400	8,781	6,721	8,781	7,446	53,350	53,400	9,531	7,171	9,531	8,196	56,350	56,400	10,281	7,621	10,281	8,946
50,400	50,450	8,794	6,729	8,794	7,459	53,400	53,450	9,544	7,179	9,544	8,209	56,400	56,450	10,294	7,629	10,294	8,959
50,450	50,500	8,806	6,736	8,806	7,471	53,450	53,500	9,556	7,186	9,556	8,221	56,450	56,500	10,306	7,636	10,306	8,971
50,500	50,550	8,819	6,744	8,819	7,484	53,500	53,550	9,569	7,194	9,569	8,234	56,500	56,550	10,319	7,644	10,319	8,984
50,550	50,600	8,831	6,751	8,831	7,496	53,550	53,600	9,581	7,201	9,581	8,246	56,550	56,600	10,331	7,651	10,331	8,996
50,600	50,650	8,844	6,759	8,844	7,509	53,600	53,650	9,594	7,209	9,594	8,259	56,600	56,650	10,344	7,659	10,344	9,009
50,650	50,700	8,856	6,766	8,856	7,521	53,650	53,700	9,606	7,216	9,606	8,271	56,650	56,700	10,356	7,666	10,356	9,021
50,700	50,750	8,869	6,774	8,869	7,534	53,700	53,750	9,619	7,224	9,619	8,284	56,700	56,750	10,369	7,674	10,369	9,034
50,750	50,800	8,881	6,781	8,881	7,546	53,750	53,800	9,631	7,231	9,631	8,296	56,750	56,800	10,381	7,681	10,381	9,046
50,800	50,850	8,894	6,789	8,894	7,559	53,800	53,850	9,644	7,239	9,644	8,309	56,800	56,850	10,394	7,689	10,394	9,059
50,850	50,900	8,906	6,796	8,906	7,571	53,850	53,900	9,656	7,246	9,656	8,321	56,850	56,900	10,406	7,696	10,406	9,071
50,900	50,950	8,919	6,804	8,919	7,584	53,900	53,950	9,669	7,254	9,669	8,334	56,900	56,950	10,419	7,704	10,419	9,084
50,950	51,000	8,931	6,811	8,931	7,596	53,950	54,000	9,681	7,261	9,681	8,346	56,950	57,000	10,431	7,711	10,431	9,096
51,000						54,000						57,000					
51,000	51,050	8,944	6,819	8,944	7,609	54,000	54,050	9,694	7,269	9,694	8,359	57,000	57,050	10,444	7,719	10,444	9,109
51,050	51,100	8,956	6,826	8,956	7,621	54,050	54,100	9,706	7,276	9,706	8,371	57,050	57,100	10,456	7,726	10,456	9,121
51,100	51,150	8,969	6,834	8,969	7,634	54,100	54,150	9,719	7,284	9,719	8,384	57,100	57,150	10,469	7,734	10,469	9,134
51,150	51,200	8,981	6,841	8,981	7,646	54,150	54,200	9,731	7,291	9,731	8,396	57,150	57,200	10,481	7,741	10,481	9,146
51,200	51,250	8,994	6,849	8,994	7,659	54,200	54,250	9,744	7,299	9,744	8,409	57,200	57,250	10,494	7,749	10,494	9,159
51,250	51,300	9,006	6,856	9,006	7,671	54,250	54,300	9,756	7,306	9,756	8,421	57,250	57,300	10,506	7,756	10,506	9,171
51,300	51,350	9,019	6,864	9,019	7,684	54,300	54,350	9,769	7,314	9,769	8,434	57,300	57,350	10,519	7,764	10,519	9,184
51,350	51,400	9,031	6,871	9,031	7,696	54,350	54,400	9,781	7,321	9,781	8,446	57,350	57,400	10,531	7,771	10,531	9,196
51,400	51,450	9,044	6,879	9,044	7,709	54,400	54,450	9,794	7,329	9,794	8,459	57,400	57,450	10,544	7,779	10,544	9,209
51,450	51,500	9,056	6,886	9,056	7,721	54,450	54,500	9,806	7,336	9,806	8,471	57,450	57,500	10,556	7,786	10,556	9,221
51,500	51,550	9,069	6,894	9,069	7,734	54,500	54,550	9,819	7,344	9,819	8,484	57,500	57,550	10,569	7,794	10,569	9,234
51,550	51,600	9,081	6,901	9,081	7,746	54,550	54,600	9,831	7,351	9,831	8,496	57,550	57,600	10,581	7,801	10,581	9,246
51,600	51,650	9,094	6,909	9,094	7,759	54,600	54,650	9,844	7,359	9,844	8,509	57,600	57,650	10,594	7,809	10,594	9,259
51,650	51,700	9,106	6,916	9,106	7,771	54,650	54,700	9,856	7,366	9,856	8,521	57,650	57,700	10,606	7,816	10,606	9,271
51,700	51,750	9,119	6,924	9,119	7,784	54,700	54,750	9,869	7,374	9,869	8,534	57,700	57,750	10,619	7,824	10,619	9,284
51,750	51,800	9,131	6,931	9,131	7,796	54,750	54,800	9,881	7,381	9,881	8,546	57,750	57,800	10,631	7,831	10,631	9,296
51,800	51,850	9,144	6,939	9,144	7,809	54,800	54,850	9,894	7,389	9,894	8,559	57,800	57,850	10,644	7,839	10,644	9,309
51,850	51,900	9,156	6,946	9,156	7,821	54,850	54,900	9,906	7,396	9,906	8,571	57,850	57,900	10,656	7,846	10,656	9,321
51,900	51,950	9,169	6,954	9,169	7,834	54,900	54,950	9,919	7,404	9,919	8,584	57,900	57,950	10,669	7,854	10,669	9,334
51,950	52,000	9,181	6,961	9,181	7,846	54,950	55,000	9,931	7,411	9,931	8,596	57,950	58,000	10,681	7,861	10,681	9,346
52,000						55,000						58,000					
52,000	52,050	9,194	6,969	9,194	7,859	55,000	55,050	9,944	7,419	9,944	8,609	58,000	58,050	10,694	7,869	10,694	9,359
52,050	52,100	9,206	6,976	9,206	7,871	55,050	55,100	9,956	7,426	9,956	8,621	58,050	58,100	10,706	7,876	10,706	9,371
52,100	52,150	9,219	6,984	9,219	7,884	55,100	55,150	9,969	7,434	9,969	8,634	58,100	58,150	10,719	7,884	10,719	9,384
52,150	52,200	9,231	6,991	9,231	7,896	55,150	55,200	9,981	7,441	9,981	8,646	58,150	58,200	10,731	7,891	10,731	9,396
52,200	52,250	9,244	6,999	9,244	7,909	55,200	55,250	9,994	7,449	9,994	8,659	58,200	58,250	10,744	7,899	10,744	9,409
52,250	52,300	9,256	7,006	9,256	7,921	55,250	55,300	10,006	7,456	10,006	8,671	58,250	58,300	10,756	7,906	10,756	9,421
52,300	52,350	9,269	7,014	9,269	7,934	55,300	55,350	10,019	7,464	10,019	8,684	58,300	58,350	10,769	7,914	10,769	9,434
52,350	52,400	9,281	7,021	9,281	7,946	55,350	55,400	10,031	7,471	10,031	8,696	58,350	58,400	10,781	7,921	10,781	9,446
52,400	52,450	9,294	7,029	9,294	7,959	55,400	55,450	10,044	7,479	10,044	8,709	58,400	58,450	10,794	7,929	10,794	9,459
52,450	52,500	9,306	7,036	9,306	7,971	55,450	55,500	10,056	7,486	10,056	8,721	58,450	58,500	10,806	7,936	10,806	9,471
52,500	52,550	9,319	7,044	9,319	7,984	55,500	55,550	10,069	7,494	10,069	8,734	58,500	58,550	10,819	7,944	10,819	9,484
52,550	52,600	9,331	7,051	9,331	7,996	55,550	55,600	10,081	7,501	10,081	8,746	58,550	58,600	10,831	7,951	10,831	9,496
52,600	52,650	9,344	7,059	9,344	8,009	55,600	55,650	10,094	7,509	10,094	8,759	58,600	58,650	10,844	7,959	10,844	9,509
52,650	52,700	9,356	7,066	9,356	8,021	55,650	55,700	10,106	7,516	10,106	8,771	58,650	58,700	10,856	7,966	10,856	

2009 Tax Table—Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold	At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—						Your tax is—						Your tax is—					
59,000						62,000						65,000					
59,000	59,050	10,944	8,019	10,944	9,609	62,000	62,050	11,694	8,469	11,694	10,359	65,000	65,050	12,444	8,919	12,444	11,109
59,050	59,100	10,956	8,026	10,956	9,621	62,050	62,100	11,706	8,476	11,706	10,371	65,050	65,100	12,456	8,926	12,456	11,121
59,100	59,150	10,969	8,034	10,969	9,634	62,100	62,150	11,719	8,484	11,719	10,384	65,100	65,150	12,469	8,934	12,469	11,134
59,150	59,200	10,981	8,041	10,981	9,646	62,150	62,200	11,731	8,491	11,731	10,396	65,150	65,200	12,481	8,941	12,481	11,146
59,200	59,250	10,994	8,049	10,994	9,659	62,200	62,250	11,744	8,499	11,744	10,409	65,200	65,250	12,494	8,949	12,494	11,159
59,250	59,300	11,006	8,056	11,006	9,671	62,250	62,300	11,756	8,506	11,756	10,421	65,250	65,300	12,506	8,956	12,506	11,171
59,300	59,350	11,019	8,064	11,019	9,684	62,300	62,350	11,769	8,514	11,769	10,434	65,300	65,350	12,519	8,964	12,519	11,184
59,350	59,400	11,031	8,071	11,031	9,696	62,350	62,400	11,781	8,521	11,781	10,446	65,350	65,400	12,531	8,971	12,531	11,196
59,400	59,450	11,044	8,079	11,044	9,709	62,400	62,450	11,794	8,529	11,794	10,459	65,400	65,450	12,544	8,979	12,544	11,209
59,450	59,500	11,056	8,086	11,056	9,721	62,450	62,500	11,806	8,536	11,806	10,471	65,450	65,500	12,556	8,986	12,556	11,221
59,500	59,550	11,069	8,094	11,069	9,734	62,500	62,550	11,819	8,544	11,819	10,484	65,500	65,550	12,569	8,994	12,569	11,234
59,550	59,600	11,081	8,101	11,081	9,746	62,550	62,600	11,831	8,551	11,831	10,496	65,550	65,600	12,581	9,001	12,581	11,246
59,600	59,650	11,094	8,109	11,094	9,759	62,600	62,650	11,844	8,559	11,844	10,509	65,600	65,650	12,594	9,009	12,594	11,259
59,650	59,700	11,106	8,116	11,106	9,771	62,650	62,700	11,856	8,566	11,856	10,521	65,650	65,700	12,606	9,016	12,606	11,271
59,700	59,750	11,119	8,124	11,119	9,784	62,700	62,750	11,869	8,574	11,869	10,534	65,700	65,750	12,619	9,024	12,619	11,284
59,750	59,800	11,131	8,131	11,131	9,796	62,750	62,800	11,881	8,581	11,881	10,546	65,750	65,800	12,631	9,031	12,631	11,296
59,800	59,850	11,144	8,139	11,144	9,809	62,800	62,850	11,894	8,589	11,894	10,559	65,800	65,850	12,644	9,039	12,644	11,309
59,850	59,900	11,156	8,146	11,156	9,821	62,850	62,900	11,906	8,596	11,906	10,571	65,850	65,900	12,656	9,046	12,656	11,321
59,900	59,950	11,169	8,154	11,169	9,834	62,900	62,950	11,919	8,604	11,919	10,584	65,900	65,950	12,669	9,054	12,669	11,334
59,950	60,000	11,181	8,161	11,181	9,846	62,950	63,000	11,931	8,611	11,931	10,596	65,950	66,000	12,681	9,061	12,681	11,346
60,000						63,000						66,000					
60,000	60,050	11,194	8,169	11,194	9,859	63,000	63,050	11,944	8,619	11,944	10,609	66,000	66,050	12,694	9,069	12,694	11,359
60,050	60,100	11,206	8,176	11,206	9,871	63,050	63,100	11,956	8,626	11,956	10,621	66,050	66,100	12,706	9,076	12,706	11,371
60,100	60,150	11,219	8,184	11,219	9,884	63,100	63,150	11,969	8,634	11,969	10,634	66,100	66,150	12,719	9,084	12,719	11,384
60,150	60,200	11,231	8,191	11,231	9,896	63,150	63,200	11,981	8,641	11,981	10,646	66,150	66,200	12,731	9,091	12,731	11,396
60,200	60,250	11,244	8,199	11,244	9,909	63,200	63,250	11,994	8,649	11,994	10,659	66,200	66,250	12,744	9,099	12,744	11,409
60,250	60,300	11,256	8,206	11,256	9,921	63,250	63,300	12,006	8,656	12,006	10,671	66,250	66,300	12,756	9,106	12,756	11,421
60,300	60,350	11,269	8,214	11,269	9,934	63,300	63,350	12,019	8,664	12,019	10,684	66,300	66,350	12,769	9,114	12,769	11,434
60,350	60,400	11,281	8,221	11,281	9,946	63,350	63,400	12,031	8,671	12,031	10,696	66,350	66,400	12,781	9,121	12,781	11,446
60,400	60,450	11,294	8,229	11,294	9,959	63,400	63,450	12,044	8,679	12,044	10,709	66,400	66,450	12,794	9,129	12,794	11,459
60,450	60,500	11,306	8,236	11,306	9,971	63,450	63,500	12,056	8,686	12,056	10,721	66,450	66,500	12,806	9,136	12,806	11,471
60,500	60,550	11,319	8,244	11,319	9,984	63,500	63,550	12,069	8,694	12,069	10,734	66,500	66,550	12,819	9,144	12,819	11,484
60,550	60,600	11,331	8,251	11,331	9,996	63,550	63,600	12,081	8,701	12,081	10,746	66,550	66,600	12,831	9,151	12,831	11,496
60,600	60,650	11,344	8,259	11,344	10,009	63,600	63,650	12,094	8,709	12,094	10,759	66,600	66,650	12,844	9,159	12,844	11,509
60,650	60,700	11,356	8,266	11,356	10,021	63,650	63,700	12,106	8,716	12,106	10,771	66,650	66,700	12,856	9,166	12,856	11,521
60,700	60,750	11,369	8,274	11,369	10,034	63,700	63,750	12,119	8,724	12,119	10,784	66,700	66,750	12,869	9,174	12,869	11,534
60,750	60,800	11,381	8,281	11,381	10,046	63,750	63,800	12,131	8,731	12,131	10,796	66,750	66,800	12,881	9,181	12,881	11,546
60,800	60,850	11,394	8,289	11,394	10,059	63,800	63,850	12,144	8,739	12,144	10,809	66,800	66,850	12,894	9,189	12,894	11,559
60,850	60,900	11,406	8,296	11,406	10,071	63,850	63,900	12,156	8,746	12,156	10,821	66,850	66,900	12,906	9,196	12,906	11,571
60,900	60,950	11,419	8,304	11,419	10,084	63,900	63,950	12,169	8,754	12,169	10,834	66,900	66,950	12,919	9,204	12,919	11,584
60,950	61,000	11,431	8,311	11,431	10,096	63,950	64,000	12,181	8,761	12,181	10,846	66,950	67,000	12,931	9,211	12,931	11,596
61,000						64,000						67,000					
61,000	61,050	11,444	8,319	11,444	10,109	64,000	64,050	12,194	8,769	12,194	10,859	67,000	67,050	12,944	9,219	12,944	11,609
61,050	61,100	11,456	8,326	11,456	10,121	64,050	64,100	12,206	8,776	12,206	10,871	67,050	67,100	12,956	9,226	12,956	11,621
61,100	61,150	11,469	8,334	11,469	10,134	64,100	64,150	12,219	8,784	12,219	10,884	67,100	67,150	12,969	9,234	12,969	11,634
61,150	61,200	11,481	8,341	11,481	10,146	64,150	64,200	12,231	8,791	12,231	10,896	67,150	67,200	12,981	9,241	12,981	11,646
61,200	61,250	11,494	8,349	11,494	10,159	64,200	64,250	12,244	8,799	12,244	10,909	67,200	67,250	12,994	9,249	12,994	11,659
61,250	61,300	11,506	8,356	11,506	10,171	64,250	64,300	12,256	8,806	12,256	10,921	67,250	67,300	13,006	9,256	13,006	11,671
61,300	61,350	11,519	8,364	11,519	10,184	64,300	64,350	12,269	8,814	12,269	10,934	67,300	67,350	13,019	9,264	13,019	11,684
61,350	61,400	11,531	8,371	11,531	10,196	64,350	64,400	12,281	8,821	12,281	10,946	67,350	67,400	13,031	9,271	13,031	11,696
61,400	61,450	11,544	8,379	11,544	10,209	64,400	64,450	12,294	8,829	12,294	10,959	67,400	67,450	13,044	9,279	13,044	11,709
61,450	61,500	11,556	8,386	11,556	10,221	64,450	64,500	12,306	8,836	12,306	10,971	67,450	67,500	13,056	9,286	13,056	11,721
61,500	61,550	11,569	8,394	11,569	10,234	64,500	64,550	12,319	8,844	12,319	10,984	67,500	67,550	13,069	9,294	13,069	11,734
61,550	61,600	11,581	8,401	11,581	10,246	64,550	64,600	12,331	8,851	12,331	10,996	67,550	67,600	13,081	9,301	13,081	11,746
61,600	61,650	11,594	8,409	11,594	10,259	64,600	64,650	12,344	8,859	12,344	11,009	67,600	67,650	13,094	9,309	13,094	11,759
61,650	61,700	11,606	8,416	11,606	10,271	64,650	64,700	12,356	8,866	12,356	11,021	67,650	67,700	13,106	9,316	13,106	11,771
61,700	61,750	11,619	8,424	11,619	10,284	64,700	64,750	12,369	8,874	12,369	11,034	67,700	67,750	13,119	9,324	13,119	11,784

If line 43 (taxable income) is —		And you are —				If line 43 (taxable income) is —		And you are —				If line 43 (taxable income) is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly *	Married filing separately	Head of a household
Your tax is —						Your tax is —						Your tax is —					
68,000						71,000						74,000					
68,000	68,050	13,194	9,381	13,194	11,859	71,000	71,050	13,944	10,131	14,019	12,609	74,000	74,050	14,694	10,881	14,859	13,359
68,050	68,100	13,206	9,394	13,206	11,871	71,050	71,100	13,956	10,144	14,033	12,621	74,050	74,100	14,706	10,894	14,873	13,371
68,100	68,150	13,219	9,406	13,219	11,884	71,100	71,150	13,969	10,156	14,047	12,634	74,100	74,150	14,719	10,906	14,887	13,384
68,150	68,200	13,231	9,419	13,231	11,896	71,150	71,200	13,981	10,169	14,061	12,646	74,150	74,200	14,731	10,919	14,901	13,396
68,200	68,250	13,244	9,431	13,244	11,909	71,200	71,250	13,994	10,181	14,075	12,659	74,200	74,250	14,744	10,931	14,915	13,409
68,250	68,300	13,256	9,444	13,256	11,921	71,250	71,300	14,006	10,194	14,089	12,671	74,250	74,300	14,756	10,944	14,929	13,421
68,300	68,350	13,269	9,456	13,269	11,934	71,300	71,350	14,019	10,206	14,103	12,684	74,300	74,350	14,769	10,956	14,943	13,434
68,350	68,400	13,281	9,469	13,281	11,946	71,350	71,400	14,031	10,219	14,117	12,696	74,350	74,400	14,781	10,969	14,957	13,446
68,400	68,450	13,294	9,481	13,294	11,959	71,400	71,450	14,044	10,231	14,131	12,709	74,400	74,450	14,794	10,981	14,971	13,459
68,450	68,500	13,306	9,494	13,306	11,971	71,450	71,500	14,056	10,244	14,145	12,721	74,450	74,500	14,806	10,994	14,985	13,471
68,500	68,550	13,319	9,506	13,319	11,984	71,500	71,550	14,069	10,256	14,159	12,734	74,500	74,550	14,819	11,006	14,999	13,484
68,550	68,600	13,331	9,519	13,333	11,996	71,550	71,600	14,081	10,269	14,173	12,746	74,550	74,600	14,831	11,019	15,013	13,496
68,600	68,650	13,344	9,531	13,347	12,009	71,600	71,650	14,094	10,281	14,187	12,759	74,600	74,650	14,844	11,031	15,027	13,509
68,650	68,700	13,356	9,544	13,361	12,021	71,650	71,700	14,106	10,294	14,201	12,771	74,650	74,700	14,856	11,044	15,041	13,521
68,700	68,750	13,369	9,556	13,375	12,034	71,700	71,750	14,119	10,306	14,215	12,784	74,700	74,750	14,869	11,056	15,055	13,534
68,750	68,800	13,381	9,569	13,389	12,046	71,750	71,800	14,131	10,319	14,229	12,796	74,750	74,800	14,881	11,069	15,069	13,546
68,800	68,850	13,394	9,581	13,403	12,059	71,800	71,850	14,144	10,331	14,243	12,809	74,800	74,850	14,894	11,081	15,083	13,559
68,850	68,900	13,406	9,594	13,417	12,071	71,850	71,900	14,156	10,344	14,257	12,821	74,850	74,900	14,906	11,094	15,097	13,571
68,900	68,950	13,419	9,606	13,431	12,084	71,900	71,950	14,169	10,356	14,271	12,834	74,900	74,950	14,919	11,106	15,111	13,584
68,950	69,000	13,431	9,619	13,445	12,096	71,950	72,000	14,181	10,369	14,285	12,846	74,950	75,000	14,931	11,119	15,125	13,596
69,000						72,000						75,000					
69,000	69,050	13,444	9,631	13,459	12,109	72,000	72,050	14,194	10,381	14,299	12,859	75,000	75,050	14,944	11,131	15,139	13,609
69,050	69,100	13,456	9,644	13,473	12,121	72,050	72,100	14,206	10,394	14,313	12,871	75,050	75,100	14,956	11,144	15,153	13,621
69,100	69,150	13,469	9,656	13,487	12,134	72,100	72,150	14,219	10,406	14,327	12,884	75,100	75,150	14,969	11,156	15,167	13,634
69,150	69,200	13,481	9,669	13,501	12,146	72,150	72,200	14,231	10,419	14,341	12,896	75,150	75,200	14,981	11,169	15,181	13,646
69,200	69,250	13,494	9,681	13,515	12,159	72,200	72,250	14,244	10,431	14,355	12,909	75,200	75,250	14,994	11,181	15,195	13,659
69,250	69,300	13,506	9,694	13,529	12,171	72,250	72,300	14,256	10,444	14,369	12,921	75,250	75,300	15,006	11,194	15,209	13,671
69,300	69,350	13,519	9,706	13,543	12,184	72,300	72,350	14,269	10,456	14,383	12,934	75,300	75,350	15,019	11,206	15,223	13,684
69,350	69,400	13,531	9,719	13,557	12,196	72,350	72,400	14,281	10,469	14,397	12,946	75,350	75,400	15,031	11,219	15,237	13,696
69,400	69,450	13,544	9,731	13,571	12,209	72,400	72,450	14,294	10,481	14,411	12,959	75,400	75,450	15,044	11,231	15,251	13,709
69,450	69,500	13,556	9,744	13,585	12,221	72,450	72,500	14,306	10,494	14,425	12,971	75,450	75,500	15,056	11,244	15,265	13,721
69,500	69,550	13,569	9,756	13,599	12,234	72,500	72,550	14,319	10,506	14,439	12,984	75,500	75,550	15,069	11,256	15,279	13,734
69,550	69,600	13,581	9,769	13,613	12,246	72,550	72,600	14,331	10,519	14,453	12,996	75,550	75,600	15,081	11,269	15,293	13,746
69,600	69,650	13,594	9,781	13,627	12,259	72,600	72,650	14,344	10,531	14,467	13,009	75,600	75,650	15,094	11,281	15,307	13,759
69,650	69,700	13,606	9,794	13,641	12,271	72,650	72,700	14,356	10,544	14,481	13,021	75,650	75,700	15,106	11,294	15,321	13,771
69,700	69,750	13,619	9,806	13,655	12,284	72,700	72,750	14,369	10,556	14,495	13,034	75,700	75,750	15,119	11,306	15,335	13,784
69,750	69,800	13,631	9,819	13,669	12,296	72,750	72,800	14,381	10,569	14,509	13,046	75,750	75,800	15,131	11,319	15,349	13,796
69,800	69,850	13,644	9,831	13,683	12,309	72,800	72,850	14,394	10,581	14,523	13,059	75,800	75,850	15,144	11,331	15,363	13,809
69,850	69,900	13,656	9,844	13,697	12,321	72,850	72,900	14,406	10,594	14,537	13,071	75,850	75,900	15,156	11,344	15,377	13,821
69,900	69,950	13,669	9,856	13,711	12,334	72,900	72,950	14,419	10,606	14,551	13,084	75,900	75,950	15,169	11,356	15,391	13,834
69,950	70,000	13,681	9,869	13,725	12,346	72,950	73,000	14,431	10,619	14,565	13,096	75,950	76,000	15,181	11,369	15,405	13,846
70,000						73,000						76,000					
70,000	70,050	13,694	9,881	13,739	12,359	73,000	73,050	14,444	10,631	14,579	13,109	76,000	76,050	15,194	11,381	15,419	13,859
70,050	70,100	13,706	9,894	13,753	12,371	73,050	73,100	14,456	10,644	14,593	13,121	76,050	76,100	15,206	11,394	15,433	13,871
70,100	70,150	13,719	9,906	13,767	12,384	73,100	73,150	14,469	10,656	14,607	13,134	76,100	76,150	15,219	11,406	15,447	13,884
70,150	70,200	13,731	9,919	13,781	12,396	73,150	73,200	14,481	10,669	14,621	13,146	76,150	76,200	15,231	11,419	15,461	13,896
70,200	70,250	13,744	9,931	13,795	12,409	73,200	73,250	14,494	10,681	14,635	13,159	76,200	76,250	15,244	11,431	15,475	13,909
70,250	70,300	13,756	9,944	13,809	12,421	73,250	73,300	14,506	10,694	14,649	13,171	76,250	76,300	15,256	11,444	15,489	13,921
70,300	70,350	13,769	9,956	13,823	12,434	73,300	73,350	14,519	10,706	14,663	13,184	76,300	76,350	15,269	11,456	15,503	13,934
70,350	70,400	13,781	9,969	13,837	12,446	73,350	73,400	14,531	10,719	14,677	13,196	76,350	76,400	15,281	11,469	15,517	13,946
70,400	70,450	13,794	9,981	13,851	12,459	73,400	73,450	14,544	10,731	14,691	13,209	76,400	76,450	15,294	11,481	15,531	13,959
70,450	70,500	13,806	9,994	13,865	12,471	73,450	73,500	14,556	10,744	14,705	13,221	76,450	76,500	15,306	11,494	15,545	13,971
70,500	70,550	13,819	10,006	13,879	12,484	73,500	73,550	14,569	10,756	14,719	13,234	76,500	76,550	15,319	11,506	15,559	13,984
70,550	70,600	13,831	10,019	13,893	12,496	73,550	73,600	14,581	10,769	14,733	13						

2009 Tax Table—Continued

If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—				If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
77,000						80,000						83,000					
77,000	77,050	15,444	11,631	15,699	14,109	80,000	80,050	16,194	12,381	16,539	14,859	83,000	83,050	16,967	13,131	17,379	15,609
77,050	77,100	15,456	11,644	15,713	14,121	80,050	80,100	16,206	12,394	16,553	14,871	83,050	83,100	16,981	13,144	17,393	15,621
77,100	77,150	15,469	11,656	15,727	14,134	80,100	80,150	16,219	12,406	16,567	14,884	83,100	83,150	16,995	13,156	17,407	15,633
77,150	77,200	15,481	11,669	15,741	14,146	80,150	80,200	16,231	12,419	16,581	14,896	83,150	83,200	17,009	13,169	17,421	15,645
77,200	77,250	15,494	11,681	15,755	14,159	80,200	80,250	16,244	12,431	16,595	14,909	83,200	83,250	17,023	13,181	17,435	15,659
77,250	77,300	15,506	11,694	15,769	14,171	80,250	80,300	16,256	12,444	16,609	14,921	83,250	83,300	17,037	13,194	17,449	15,671
77,300	77,350	15,519	11,706	15,783	14,184	80,300	80,350	16,269	12,456	16,623	14,934	83,300	83,350	17,051	13,206	17,463	15,684
77,350	77,400	15,531	11,719	15,797	14,196	80,350	80,400	16,281	12,469	16,637	14,946	83,350	83,400	17,065	13,219	17,477	15,696
77,400	77,450	15,544	11,731	15,811	14,209	80,400	80,450	16,294	12,481	16,651	14,959	83,400	83,450	17,079	13,231	17,491	15,709
77,450	77,500	15,556	11,744	15,825	14,221	80,450	80,500	16,306	12,494	16,665	14,971	83,450	83,500	17,093	13,244	17,505	15,721
77,500	77,550	15,569	11,756	15,839	14,234	80,500	80,550	16,319	12,506	16,679	14,984	83,500	83,550	17,107	13,256	17,519	15,734
77,550	77,600	15,581	11,769	15,853	14,246	80,550	80,600	16,331	12,519	16,693	14,996	83,550	83,600	17,121	13,269	17,533	15,746
77,600	77,650	15,594	11,781	15,867	14,259	80,600	80,650	16,344	12,531	16,707	15,009	83,600	83,650	17,135	13,281	17,547	15,759
77,650	77,700	15,606	11,794	15,881	14,271	80,650	80,700	16,356	12,544	16,721	15,021	83,650	83,700	17,149	13,294	17,561	15,771
77,700	77,750	15,619	11,806	15,895	14,284	80,700	80,750	16,369	12,556	16,735	15,034	83,700	83,750	17,163	13,306	17,575	15,784
77,750	77,800	15,631	11,819	15,909	14,296	80,750	80,800	16,381	12,569	16,749	15,046	83,750	83,800	17,177	13,319	17,589	15,796
77,800	77,850	15,644	11,831	15,923	14,309	80,800	80,850	16,394	12,581	16,763	15,059	83,800	83,850	17,191	13,331	17,603	15,809
77,850	77,900	15,656	11,844	15,937	14,321	80,850	80,900	16,406	12,594	16,777	15,071	83,850	83,900	17,205	13,344	17,617	15,821
77,900	77,950	15,669	11,856	15,951	14,334	80,900	80,950	16,419	12,606	16,791	15,084	83,900	83,950	17,219	13,356	17,631	15,834
77,950	78,000	15,681	11,869	15,965	14,346	80,950	81,000	16,431	12,619	16,805	15,096	83,950	84,000	17,233	13,369	17,645	15,846
78,000						81,000						84,000					
78,000	78,050	15,694	11,881	15,979	14,359	81,000	81,050	16,444	12,631	16,819	15,109	84,000	84,050	17,247	13,381	17,659	15,859
78,050	78,100	15,706	11,894	15,993	14,371	81,050	81,100	16,456	12,644	16,833	15,121	84,050	84,100	17,261	13,394	17,673	15,871
78,100	78,150	15,719	11,906	16,007	14,384	81,100	81,150	16,469	12,656	16,847	15,134	84,100	84,150	17,275	13,406	17,687	15,884
78,150	78,200	15,731	11,919	16,021	14,396	81,150	81,200	16,481	12,669	16,861	15,146	84,150	84,200	17,289	13,419	17,701	15,896
78,200	78,250	15,744	11,931	16,035	14,409	81,200	81,250	16,494	12,681	16,875	15,159	84,200	84,250	17,303	13,431	17,715	15,909
78,250	78,300	15,756	11,944	16,049	14,421	81,250	81,300	16,506	12,694	16,889	15,171	84,250	84,300	17,317	13,444	17,729	15,921
78,300	78,350	15,769	11,956	16,063	14,434	81,300	81,350	16,519	12,706	16,903	15,184	84,300	84,350	17,331	13,456	17,743	15,934
78,350	78,400	15,781	11,969	16,077	14,446	81,350	81,400	16,531	12,719	16,917	15,196	84,350	84,400	17,345	13,469	17,757	15,946
78,400	78,450	15,794	11,981	16,091	14,459	81,400	81,450	16,544	12,731	16,931	15,209	84,400	84,450	17,359	13,481	17,771	15,959
78,450	78,500	15,806	11,994	16,105	14,471	81,450	81,500	16,556	12,744	16,945	15,221	84,450	84,500	17,373	13,494	17,785	15,971
78,500	78,550	15,819	12,006	16,119	14,484	81,500	81,550	16,569	12,756	16,959	15,234	84,500	84,550	17,387	13,506	17,799	15,984
78,550	78,600	15,831	12,019	16,133	14,496	81,550	81,600	16,581	12,769	16,973	15,246	84,550	84,600	17,401	13,519	17,813	15,996
78,600	78,650	15,844	12,031	16,147	14,509	81,600	81,650	16,594	12,781	16,987	15,259	84,600	84,650	17,415	13,531	17,827	16,009
78,650	78,700	15,856	12,044	16,161	14,521	81,650	81,700	16,606	12,794	17,001	15,271	84,650	84,700	17,429	13,544	17,841	16,021
78,700	78,750	15,869	12,056	16,175	14,534	81,700	81,750	16,619	12,806	17,015	15,284	84,700	84,750	17,443	13,556	17,855	16,034
78,750	78,800	15,881	12,069	16,189	14,546	81,750	81,800	16,631	12,819	17,029	15,296	84,750	84,800	17,457	13,569	17,869	16,046
78,800	78,850	15,894	12,081	16,203	14,559	81,800	81,850	16,644	12,831	17,043	15,309	84,800	84,850	17,471	13,581	17,883	16,059
78,850	78,900	15,906	12,094	16,217	14,571	81,850	81,900	16,656	12,844	17,057	15,321	84,850	84,900	17,485	13,594	17,897	16,071
78,900	78,950	15,919	12,106	16,231	14,584	81,900	81,950	16,669	12,856	17,071	15,334	84,900	84,950	17,499	13,606	17,911	16,084
78,950	79,000	15,931	12,119	16,245	14,596	81,950	82,000	16,681	12,869	17,085	15,346	84,950	85,000	17,513	13,619	17,925	16,096
79,000						82,000						85,000					
79,000	79,050	15,944	12,131	16,259	14,609	82,000	82,050	16,694	12,881	17,099	15,359	85,000	85,050	17,527	13,631	17,939	16,109
79,050	79,100	15,956	12,144	16,273	14,621	82,050	82,100	16,706	12,894	17,113	15,371	85,050	85,100	17,541	13,644	17,953	16,121
79,100	79,150	15,969	12,156	16,287	14,634	82,100	82,150	16,719	12,906	17,127	15,384	85,100	85,150	17,555	13,656	17,967	16,134
79,150	79,200	15,981	12,169	16,301	14,646	82,150	82,200	16,731	12,919	17,141	15,396	85,150	85,200	17,569	13,669	17,981	16,146
79,200	79,250	15,994	12,181	16,315	14,659	82,200	82,250	16,744	12,931	17,155	15,409	85,200	85,250	17,583	13,681	17,995	16,159
79,250	79,300	16,006	12,194	16,329	14,671	82,250	82,300	16,757	12,944	17,169	15,421	85,250	85,300	17,597	13,694	18,009	16,171
79,300	79,350	16,019	12,206	16,343	14,684	82,300	82,350	16,771	12,956	17,183	15,434	85,300	85,350	17,611	13,706	18,023	16,184
79,350	79,400	16,031	12,219	16,357	14,696	82,350	82,400	16,785	12,969	17,197	15,446	85,350	85,400	17,625	13,719	18,037	16,196
79,400	79,450	16,044	12,231	16,371	14,709	82,400	82,450	16,799	12,981	17,211	15,459	85,400	85,450	17,639	13,731	18,051	16,209
79,450	79,500	16,056	12,244	16,385	14,721	82,450	82,500	16,813	12,994	17,225	15,471	85,450	85,500	17,653	13,744	18,065	16,221
79,500	79,550	16,069	12,256	16,399	14,734	82,500	82,550	16,827	13,006	17,239	15,484	85,500	85,550	17,667	13,756	18,079	16,234

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
86,000					
86,000	86,050	17,807	13,881	18,219	16,359
86,050	86,100	17,821	13,894	18,233	16,371
86,100	86,150	17,835	13,906	18,247	16,384
86,150	86,200	17,849	13,919	18,261	16,396
86,200	86,250	17,863	13,931	18,275	16,409
86,250	86,300	17,877	13,944	18,289	16,421
86,300	86,350	17,891	13,956	18,303	16,434
86,350	86,400	17,905	13,969	18,317	16,446
86,400	86,450	17,919	13,981	18,331	16,459
86,450	86,500	17,933	13,994	18,345	16,471
86,500	86,550	17,947	14,006	18,359	16,484
86,550	86,600	17,961	14,019	18,373	16,496
86,600	86,650	17,975	14,031	18,387	16,509
86,650	86,700	17,989	14,044	18,401	16,521
86,700	86,750	18,003	14,056	18,415	16,534
86,750	86,800	18,017	14,069	18,429	16,546
86,800	86,850	18,031	14,081	18,443	16,559
86,850	86,900	18,045	14,094	18,457	16,571
86,900	86,950	18,059	14,106	18,471	16,584
86,950	87,000	18,073	14,119	18,485	16,596
87,000					
87,000	87,050	18,087	14,131	18,499	16,609
87,050	87,100	18,101	14,144	18,513	16,621
87,100	87,150	18,115	14,156	18,527	16,634
87,150	87,200	18,129	14,169	18,541	16,646
87,200	87,250	18,143	14,181	18,555	16,659
87,250	87,300	18,157	14,194	18,569	16,671
87,300	87,350	18,171	14,206	18,583	16,684
87,350	87,400	18,185	14,219	18,597	16,696
87,400	87,450	18,199	14,231	18,611	16,709
87,450	87,500	18,213	14,244	18,625	16,721
87,500	87,550	18,227	14,256	18,639	16,734
87,550	87,600	18,241	14,269	18,653	16,746
87,600	87,650	18,255	14,281	18,667	16,759
87,650	87,700	18,269	14,294	18,681	16,771
87,700	87,750	18,283	14,306	18,695	16,784
87,750	87,800	18,297	14,319	18,709	16,796
87,800	87,850	18,311	14,331	18,723	16,809
87,850	87,900	18,325	14,344	18,737	16,821
87,900	87,950	18,339	14,356	18,751	16,834
87,950	88,000	18,353	14,369	18,765	16,846
88,000					
88,000	88,050	18,367	14,381	18,779	16,859
88,050	88,100	18,381	14,394	18,793	16,871
88,100	88,150	18,395	14,406	18,807	16,884
88,150	88,200	18,409	14,419	18,821	16,896
88,200	88,250	18,423	14,431	18,835	16,909
88,250	88,300	18,437	14,444	18,849	16,921
88,300	88,350	18,451	14,456	18,863	16,934
88,350	88,400	18,465	14,469	18,877	16,946
88,400	88,450	18,479	14,481	18,891	16,959
88,450	88,500	18,493	14,494	18,905	16,971
88,500	88,550	18,507	14,506	18,919	16,984
88,550	88,600	18,521	14,519	18,933	16,996
88,600	88,650	18,535	14,531	18,947	17,009
88,650	88,700	18,549	14,544	18,961	17,021
88,700	88,750	18,563	14,556	18,975	17,034
88,750	88,800	18,577	14,569	18,989	17,046
88,800	88,850	18,591	14,581	19,003	17,059
88,850	88,900	18,605	14,594	19,017	17,071
88,900	88,950	18,619	14,606	19,031	17,084
88,950	89,000	18,633	14,619	19,045	17,096

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly	Married filing sepa- rately	Head of a house- hold
Your tax is—					
89,000					
89,000	89,050	18,647	14,631	19,059	17,109
89,050	89,100	18,661	14,644	19,073	17,121
89,100	89,150	18,675	14,656	19,087	17,134
89,150	89,200	18,689	14,669	19,101	17,146
89,200	89,250	18,703	14,681	19,115	17,159
89,250	89,300	18,717	14,694	19,129	17,171
89,300	89,350	18,731	14,706	19,143	17,184
89,350	89,400	18,745	14,719	19,157	17,196
89,400	89,450	18,759	14,731	19,171	17,209
89,450	89,500	18,773	14,744	19,185	17,221
89,500	89,550	18,787	14,756	19,199	17,234
89,550	89,600	18,801	14,769	19,213	17,246
89,600	89,650	18,815	14,781	19,227	17,259
89,650	89,700	18,829	14,794	19,241	17,271
89,700	89,750	18,843	14,806	19,255	17,284
89,750	89,800	18,857	14,819	19,269	17,296
89,800	89,850	18,871	14,831	19,283	17,309
89,850	89,900	18,885	14,844	19,297	17,321
89,900	89,950	18,899	14,856	19,311	17,334
89,950	90,000	18,913	14,869	19,325	17,346
90,000					
90,000	90,050	18,927	14,881	19,339	17,359
90,050	90,100	18,941	14,894	19,353	17,371
90,100	90,150	18,955	14,906	19,367	17,384
90,150	90,200	18,969	14,919	19,381	17,396
90,200	90,250	18,983	14,931	19,395	17,409
90,250	90,300	18,997	14,944	19,409	17,421
90,300	90,350	19,011	14,956	19,423	17,434
90,350	90,400	19,025	14,969	19,437	17,446
90,400	90,450	19,039	14,981	19,451	17,459
90,450	90,500	19,053	14,994	19,465	17,471
90,500	90,550	19,067	15,006	19,479	17,484
90,550	90,600	19,081	15,019	19,493	17,496
90,600	90,650	19,095	15,031	19,507	17,509
90,650	90,700	19,109	15,044	19,521	17,521
90,700	90,750	19,123	15,056	19,535	17,534
90,750	90,800	19,137	15,069	19,549	17,546
90,800	90,850	19,151	15,081	19,563	17,559
90,850	90,900	19,165	15,094	19,577	17,571
90,900	90,950	19,179	15,106	19,591	17,584
90,950	91,000	19,193	15,119	19,605	17,596
91,000					
91,000	91,050	19,207	15,131	19,619	17,609
91,050	91,100	19,221	15,144	19,633	17,621
91,100	91,150	19,235	15,156	19,647	17,634
91,150	91,200	19,249	15,169	19,661	17,646
91,200	91,250	19,263	15,181	19,675	17,659
91,250	91,300	19,277	15,194	19,689	17,671
91,300	91,350	19,291	15,206	19,703	17,684
91,350	91,400	19,305	15,219	19,717	17,696
91,400	91,450	19,319	15,231	19,731	17,709
91,450	91,500	19,333	15,244	19,745	17,721
91,500	91,550	19,347	15,256	19,759	17,734
91,550	91,600	19,361	15,269	19,773	17,746
91,600	91,650	19,375	15,281	19,787	17,759
91,650	91,700	19,389	15,294	19,801	17,771
91,700	91,750	19,403	15,306	19,815	17,784
91,750	91,800	19,417	15,319	19,829	17,796
91,800	91,850	19,431	15,331	19,843	17,809
91,850	91,900	19,445	15,344	19,857	17,821
91,900	91,950	19,459	15,356	19,871	17,834
91,950	92,000	19,473	15,369	19,885	17,846

If line 43 (taxable income) is—		And you are—			
At least	But less than	Single	Married filing jointly *	Married filing separa- tely	Head of a house- hold
Your tax is—					
92,000					
92,000	92,050	19,487	15,381	19,899	17,859
92,050	92,100	19,501	15,394	19,913	17,871
92,100	92,150	19,515	15,406	19,927	17,884
92,150	92,200	19,529	15,419	19,941	17,896
92,200	92,250	19,543	15,431	19,955	17,909
92,250	92,300	19,557	15,444	19,969	17,921
92,300	92,350	19,571	15,456	19,983	17,934
92,350	92,400	19,585	15,469	19,997	17,946
92,400	92,450	19,599	15,481	20,011	17,959
92,450	92,500	19,613	15,494	20,025	17,971
92,500	92,550	19,627	15,506	20,039	17,984
92,550	92,600	19,641	15,519	20,053	17,996
92,600	92,650	19,655	15,531	20,067	18,009
92,650	92,700	19,669	15,544	20,081	18,021
92,700	92,750	19,683	15,556	20,095	18,034
92,750	92,800	19,697	15,569	20,109	18,046
92,800	92,850	19,711	15,581	20,123	18,059
92,850	92,900	19,725	15,594	20,137	18,071
92,900	92,950	19,739	15,606	20,151	18,084
92,950	93,000	19,753	15,619	20,165	18,096
93,000					
93,000	93,050	19,767	15,631	20,179	18,109
93,050	93,100	19,781	15,644	20,193	18,121
93,100	93,150	19,795	15,656	20,207	18,134
93,150	93,200	19,809	15,669	20,221	18,146
93,200	93,250	19,823	15,681	20,235	18,159
93,250	93,300	19,837	15,694	20,249	18,171
93,300	93,350	19,851	15,706	20,263	18,184
93,350	93,400	19,865	15,719	20,277	18,196
93,400	93,450	19,879	15,731	20,291	18,209
93,450	93,500	19,893	15,744	20,305	18,221
93,500	93,550	19,907	15,756	20,319	18,234
93,550	93,600	19,921	15,769	20,333	18,246
93,600	93,650	19,935	15,781	20,347	18,259
93,650	93,700	19,949	15,794	20,361	18,271
93,700	93,750	19,963	15,806	20,375	18,284
93,750	93,800	19,977	15,819	20,389	18,296
93,800	93,850	19,991	15,831	20,403	18,309
93,850	93,900	20,005	15,844	20,417	18,321
93,900	93,950	20,019	15,856	20,431	18,334
93,950	94,000	20,033	15,869	20,445	18,346
94,000					
94,000	94,050	20,047	15,881	20,459	18,359
94,050	94,100	20,061	15,894	20,473	18,371
94,100	94,150	20,075	15,906	20,487	18,384
94,150	94,200	20,089	15,919	20,501	18,396
94,200	94,250	20,103	15,931	20,515	18,409
94,250	94,300	20,117	15,944	20,529	18,421
94,300	94,350	20,131	15,956	20,543	18,434
94,350	94,400	20,145	15,969	20,557	18,446
94,400	94,450	20,159	15,981	20,571	18,459
94,450	94,500	20,173	15,994	20,585	18,471
94,500	94,550	20,187	16,006	20,599	18,484
94,550	94,600	20,201	16,019	20,613	18,496
94,600	94,650	20,215	16,031	20,627	18,509
94,650	94,700	20,229	16,044	20,641	18,521
94,700	94,750	20,243	16,056	20,655	18,534
94,750	94,800	20,257	16,069	20,669	18,546
94,800	94,850	20,271	16,081	20,683	18,559
94,850	94,900	20,285	16,094	20,697	18,571
94,900	94,950	20,299	16,106	20,711	18,584
94,950	95,000	20,313	16,119	20,725	18,596

2009 Tax Table—Continued

If line 43 (taxable income) is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
95,000					
95,000	95,050	20,327	16,131	20,739	18,609
95,050	95,100	20,341	16,144	20,753	18,621
95,100	95,150	20,355	16,156	20,767	18,634
95,150	95,200	20,369	16,169	20,781	18,646
95,200	95,250	20,383	16,181	20,795	18,659
95,250	95,300	20,397	16,194	20,809	18,671
95,300	95,350	20,411	16,206	20,823	18,684
95,350	95,400	20,425	16,219	20,837	18,696
95,400	95,450	20,439	16,231	20,851	18,709
95,450	95,500	20,453	16,244	20,865	18,721
95,500	95,550	20,467	16,256	20,879	18,734
95,550	95,600	20,481	16,269	20,893	18,746
95,600	95,650	20,495	16,281	20,907	18,759
95,650	95,700	20,509	16,294	20,921	18,771
95,700	95,750	20,523	16,306	20,935	18,784
95,750	95,800	20,537	16,319	20,949	18,796
95,800	95,850	20,551	16,331	20,963	18,809
95,850	95,900	20,565	16,344	20,977	18,821
95,900	95,950	20,579	16,356	20,991	18,834
95,950	96,000	20,593	16,369	21,005	18,846
96,000					
96,000	96,050	20,607	16,381	21,019	18,859
96,050	96,100	20,621	16,394	21,033	18,871
96,100	96,150	20,635	16,406	21,047	18,884
96,150	96,200	20,649	16,419	21,061	18,896
96,200	96,250	20,663	16,431	21,075	18,909
96,250	96,300	20,677	16,444	21,089	18,921
96,300	96,350	20,691	16,456	21,103	18,934
96,350	96,400	20,705	16,469	21,117	18,946
96,400	96,450	20,719	16,481	21,131	18,959
96,450	96,500	20,733	16,494	21,145	18,971
96,500	96,550	20,747	16,506	21,159	18,984
96,550	96,600	20,761	16,519	21,173	18,996
96,600	96,650	20,775	16,531	21,187	19,009
96,650	96,700	20,789	16,544	21,201	19,021
96,700	96,750	20,803	16,556	21,215	19,034
96,750	96,800	20,817	16,569	21,229	19,046
96,800	96,850	20,831	16,581	21,243	19,059
96,850	96,900	20,845	16,594	21,257	19,071
96,900	96,950	20,859	16,606	21,271	19,084
96,950	97,000	20,873	16,619	21,285	19,096

If line 43 (taxable income) is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
97,000					
97,000	97,050	20,887	16,631	21,299	19,109
97,050	97,100	20,901	16,644	21,313	19,121
97,100	97,150	20,915	16,656	21,327	19,134
97,150	97,200	20,929	16,669	21,341	19,146
97,200	97,250	20,943	16,681	21,355	19,159
97,250	97,300	20,957	16,694	21,369	19,171
97,300	97,350	20,971	16,706	21,383	19,184
97,350	97,400	20,985	16,719	21,397	19,196
97,400	97,450	20,999	16,731	21,411	19,209
97,450	97,500	21,013	16,744	21,425	19,221
97,500	97,550	21,027	16,756	21,439	19,234
97,550	97,600	21,041	16,769	21,453	19,246
97,600	97,650	21,055	16,781	21,467	19,259
97,650	97,700	21,069	16,794	21,481	19,271
97,700	97,750	21,083	16,806	21,495	19,284
97,750	97,800	21,097	16,819	21,509	19,296
97,800	97,850	21,111	16,831	21,523	19,309
97,850	97,900	21,125	16,844	21,537	19,321
97,900	97,950	21,139	16,856	21,551	19,334
97,950	98,000	21,153	16,869	21,565	19,346
98,000					
98,000	98,050	21,167	16,881	21,579	19,359
98,050	98,100	21,181	16,894	21,593	19,371
98,100	98,150	21,195	16,906	21,607	19,384
98,150	98,200	21,209	16,919	21,621	19,396
98,200	98,250	21,223	16,931	21,635	19,409
98,250	98,300	21,237	16,944	21,649	19,421
98,300	98,350	21,251	16,956	21,663	19,434
98,350	98,400	21,265	16,969	21,677	19,446
98,400	98,450	21,279	16,981	21,691	19,459
98,450	98,500	21,293	16,994	21,705	19,471
98,500	98,550	21,307	17,006	21,719	19,484
98,550	98,600	21,321	17,019	21,733	19,496
98,600	98,650	21,335	17,031	21,747	19,509
98,650	98,700	21,349	17,044	21,761	19,521
98,700	98,750	21,363	17,056	21,775	19,534
98,750	98,800	21,377	17,069	21,789	19,546
98,800	98,850	21,391	17,081	21,803	19,559
98,850	98,900	21,405	17,094	21,817	19,571
98,900	98,950	21,419	17,106	21,831	19,584
98,950	99,000	21,433	17,119	21,845	19,596

If line 43 (taxable income) is —		And you are —			
At least	But less than	Single	Married filing jointly *	Married filing sepa- rately	Head of a house- hold
99,000					
99,000	99,050	21,447	17,131	21,859	19,609
99,050	99,100	21,461	17,144	21,873	19,621
99,100	99,150	21,475	17,156	21,887	19,634
99,150	99,200	21,489	17,169	21,901	19,646
99,200	99,250	21,503	17,181	21,915	19,659
99,250	99,300	21,517	17,194	21,929	19,671
99,300	99,350	21,531	17,206	21,943	19,684
99,350	99,400	21,545	17,219	21,957	19,696
99,400	99,450	21,559	17,231	21,971	19,709
99,450	99,500	21,573	17,244	21,985	19,721
99,500	99,550	21,587	17,256	21,999	19,734
99,550	99,600	21,601	17,269	22,013	19,746
99,600	99,650	21,615	17,281	22,027	19,759
99,650	99,700	21,629	17,294	22,041	19,771
99,700	99,750	21,643	17,306	22,055	19,784
99,750	99,800	21,657	17,319	22,069	19,796
99,800	99,850	21,671	17,331	22,083	19,809
99,850	99,900	21,685	17,344	22,097	19,821
99,900	99,950	21,699	17,356	22,111	19,834
99,950	100,000	21,713	17,369	22,125	19,846
<div> \$100,000 or over — use the Tax Computation Worksheet on page 89 </div>					

* This column must also be used by a qualifying widow(er)

Blank Forms

Form 1040 Department of the Treasury—Internal Revenue Service U.S. Individual Income Tax Return 2009 (99) IRS Use Only—Do not write or staple in this space.																																																																
Label (See instructions on page 14.) Use the IRS label. Otherwise, please print or type.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20</td> <td>OMB No. 1545-0074</td> </tr> <tr> <td>Your first name and initial</td> <td>Last name</td> <td>Your social security number</td> </tr> <tr> <td>If a joint return, spouse's first name and initial</td> <td>Last name</td> <td>Spouse's social security number</td> </tr> <tr> <td colspan="2">Home address (number and street). If you have a P.O. box, see page 14.</td> <td rowspan="2" style="text-align: center;"> ▲ You must enter your SSN(s) above. ▲ </td> </tr> <tr> <td colspan="2">City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.</td> </tr> <tr> <td colspan="2"> Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) <input type="checkbox"/> You <input type="checkbox"/> Spouse </td> <td> Checking a box below will not change your tax or refund. </td> </tr> </table>	For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20		OMB No. 1545-0074	Your first name and initial	Last name	Your social security number	If a joint return, spouse's first name and initial	Last name	Spouse's social security number	Home address (number and street). If you have a P.O. box, see page 14.		▲ You must enter your SSN(s) above. ▲	City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) <input type="checkbox"/> You <input type="checkbox"/> Spouse		Checking a box below will not change your tax or refund.																																														
For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20		OMB No. 1545-0074																																																														
Your first name and initial	Last name	Your social security number																																																														
If a joint return, spouse's first name and initial	Last name	Spouse's social security number																																																														
Home address (number and street). If you have a P.O. box, see page 14.		▲ You must enter your SSN(s) above. ▲																																																														
City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.																																																																
Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 14) <input type="checkbox"/> You <input type="checkbox"/> Spouse		Checking a box below will not change your tax or refund.																																																														
Filing Status Check only one box.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>1 <input type="checkbox"/> Single</td> <td>4 <input type="checkbox"/> Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶</td> </tr> <tr> <td>2 <input type="checkbox"/> Married filing jointly (even if only one had income)</td> <td></td> </tr> <tr> <td>3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶</td> <td>5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 16)</td> </tr> </table>	1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶	2 <input type="checkbox"/> Married filing jointly (even if only one had income)		3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 16)																																																									
1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶																																																															
2 <input type="checkbox"/> Married filing jointly (even if only one had income)																																																																
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here. ▶	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see page 16)																																																															
Exemptions If more than four dependents, see page 17 and check here <input type="checkbox"/>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="4">6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a</td> <td rowspan="5" style="vertical-align: top;"> Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see page 18) Dependents on 6c not entered above Add numbers on lines above ▶ </td> </tr> <tr> <td colspan="4">b <input type="checkbox"/> Spouse</td> </tr> <tr> <td colspan="4">c Dependents:</td> </tr> <tr> <td>(1) First name</td> <td>Last name</td> <td>(2) Dependent's social security number</td> <td>(3) Dependent's relationship to you</td> </tr> <tr> <td></td> <td></td> <td></td> <td>(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 17)</td> </tr> <tr> <td colspan="4">d Total number of exemptions claimed</td> <td></td> </tr> </table>	6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a				Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see page 18) Dependents on 6c not entered above Add numbers on lines above ▶	b <input type="checkbox"/> Spouse				c Dependents:				(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you				(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 17)	d Total number of exemptions claimed																																									
6a <input type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a				Boxes checked on 6a and 6b No. of children on 6c who: • lived with you • did not live with you due to divorce or separation (see page 18) Dependents on 6c not entered above Add numbers on lines above ▶																																																												
b <input type="checkbox"/> Spouse																																																																
c Dependents:																																																																
(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you																																																													
			(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 17)																																																													
d Total number of exemptions claimed																																																																
Income Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld. If you did not get a W-2, see page 22. Enclose, but do not attach, any payment. Also, please use Form 1040-V.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>7 Wages, salaries, tips, etc. Attach Form(s) W-2</td> <td>7</td> <td></td> </tr> <tr> <td>8a Taxable interest. Attach Schedule B if required</td> <td>8a</td> <td></td> </tr> <tr> <td>b Tax-exempt interest. Do not include on line 8a</td> <td>8b</td> <td></td> </tr> <tr> <td>9a Ordinary dividends. Attach Schedule B if required</td> <td>9a</td> <td></td> </tr> <tr> <td>b Qualified dividends (see page 22)</td> <td>9b</td> <td></td> </tr> <tr> <td>10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)</td> <td>10</td> <td></td> </tr> <tr> <td>11 Alimony received</td> <td>11</td> <td></td> </tr> <tr> <td>12 Business income or (loss). Attach Schedule C or C-EZ</td> <td>12</td> <td></td> </tr> <tr> <td>13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/></td> <td>13</td> <td></td> </tr> <tr> <td>14 Other gains or (losses). Attach Form 4797</td> <td>14</td> <td></td> </tr> <tr> <td>15a IRA distributions</td> <td>15a</td> <td></td> </tr> <tr> <td>b Taxable amount (see page 24)</td> <td>15b</td> <td></td> </tr> <tr> <td>16a Pensions and annuities</td> <td>16a</td> <td></td> </tr> <tr> <td>b Taxable amount (see page 25)</td> <td>16b</td> <td></td> </tr> <tr> <td>17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E</td> <td>17</td> <td></td> </tr> <tr> <td>18 Farm income or (loss). Attach Schedule F</td> <td>18</td> <td></td> </tr> <tr> <td>19 Unemployment compensation in excess of \$2,400 per recipient (see page 27)</td> <td>19</td> <td></td> </tr> <tr> <td>20a Social security benefits</td> <td>20a</td> <td></td> </tr> <tr> <td>b Taxable amount (see page 27)</td> <td>20b</td> <td></td> </tr> <tr> <td>21 Other income. List type and amount (see page 29)</td> <td>21</td> <td></td> </tr> <tr> <td>22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶</td> <td>22</td> <td></td> </tr> </table>	7 Wages, salaries, tips, etc. Attach Form(s) W-2	7		8a Taxable interest. Attach Schedule B if required	8a		b Tax-exempt interest. Do not include on line 8a	8b		9a Ordinary dividends. Attach Schedule B if required	9a		b Qualified dividends (see page 22)	9b		10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10		11 Alimony received	11		12 Business income or (loss). Attach Schedule C or C-EZ	12		13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13		14 Other gains or (losses). Attach Form 4797	14		15a IRA distributions	15a		b Taxable amount (see page 24)	15b		16a Pensions and annuities	16a		b Taxable amount (see page 25)	16b		17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17		18 Farm income or (loss). Attach Schedule F	18		19 Unemployment compensation in excess of \$2,400 per recipient (see page 27)	19		20a Social security benefits	20a		b Taxable amount (see page 27)	20b		21 Other income. List type and amount (see page 29)	21		22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22	
7 Wages, salaries, tips, etc. Attach Form(s) W-2	7																																																															
8a Taxable interest. Attach Schedule B if required	8a																																																															
b Tax-exempt interest. Do not include on line 8a	8b																																																															
9a Ordinary dividends. Attach Schedule B if required	9a																																																															
b Qualified dividends (see page 22)	9b																																																															
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 23)	10																																																															
11 Alimony received	11																																																															
12 Business income or (loss). Attach Schedule C or C-EZ	12																																																															
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	13																																																															
14 Other gains or (losses). Attach Form 4797	14																																																															
15a IRA distributions	15a																																																															
b Taxable amount (see page 24)	15b																																																															
16a Pensions and annuities	16a																																																															
b Taxable amount (see page 25)	16b																																																															
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17																																																															
18 Farm income or (loss). Attach Schedule F	18																																																															
19 Unemployment compensation in excess of \$2,400 per recipient (see page 27)	19																																																															
20a Social security benefits	20a																																																															
b Taxable amount (see page 27)	20b																																																															
21 Other income. List type and amount (see page 29)	21																																																															
22 Add the amounts in the far right column for lines 7 through 21. This is your total income ▶	22																																																															
Adjusted Gross Income	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>23 Educator expenses (see page 29)</td> <td>23</td> <td></td> </tr> <tr> <td>24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ</td> <td>24</td> <td></td> </tr> <tr> <td>25 Health savings account deduction. Attach Form 8889</td> <td>25</td> <td></td> </tr> <tr> <td>26 Moving expenses. Attach Form 3903</td> <td>26</td> <td></td> </tr> <tr> <td>27 One-half of self-employment tax. Attach Schedule SE</td> <td>27</td> <td></td> </tr> <tr> <td>28 Self-employed SEP, SIMPLE, and qualified plans</td> <td>28</td> <td></td> </tr> <tr> <td>29 Self-employed health insurance deduction (see page 30)</td> <td>29</td> <td></td> </tr> <tr> <td>30 Penalty on early withdrawal of savings</td> <td>30</td> <td></td> </tr> <tr> <td>31a Alimony paid b Recipient's SSN ▶</td> <td>31a</td> <td></td> </tr> <tr> <td>32 IRA deduction (see page 31)</td> <td>32</td> <td></td> </tr> <tr> <td>33 Student loan interest deduction (see page 34)</td> <td>33</td> <td></td> </tr> <tr> <td>34 Tuition and fees deduction. Attach Form 8917</td> <td>34</td> <td></td> </tr> <tr> <td>35 Domestic production activities deduction. Attach Form 8903</td> <td>35</td> <td></td> </tr> <tr> <td>36 Add lines 23 through 31a and 32 through 35</td> <td>36</td> <td></td> </tr> <tr> <td>37 Subtract line 36 from line 22. This is your adjusted gross income ▶</td> <td>37</td> <td></td> </tr> </table>	23 Educator expenses (see page 29)	23		24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		25 Health savings account deduction. Attach Form 8889	25		26 Moving expenses. Attach Form 3903	26		27 One-half of self-employment tax. Attach Schedule SE	27		28 Self-employed SEP, SIMPLE, and qualified plans	28		29 Self-employed health insurance deduction (see page 30)	29		30 Penalty on early withdrawal of savings	30		31a Alimony paid b Recipient's SSN ▶	31a		32 IRA deduction (see page 31)	32		33 Student loan interest deduction (see page 34)	33		34 Tuition and fees deduction. Attach Form 8917	34		35 Domestic production activities deduction. Attach Form 8903	35		36 Add lines 23 through 31a and 32 through 35	36		37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37																			
23 Educator expenses (see page 29)	23																																																															
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24																																																															
25 Health savings account deduction. Attach Form 8889	25																																																															
26 Moving expenses. Attach Form 3903	26																																																															
27 One-half of self-employment tax. Attach Schedule SE	27																																																															
28 Self-employed SEP, SIMPLE, and qualified plans	28																																																															
29 Self-employed health insurance deduction (see page 30)	29																																																															
30 Penalty on early withdrawal of savings	30																																																															
31a Alimony paid b Recipient's SSN ▶	31a																																																															
32 IRA deduction (see page 31)	32																																																															
33 Student loan interest deduction (see page 34)	33																																																															
34 Tuition and fees deduction. Attach Form 8917	34																																																															
35 Domestic production activities deduction. Attach Form 8903	35																																																															
36 Add lines 23 through 31a and 32 through 35	36																																																															
37 Subtract line 36 from line 22. This is your adjusted gross income ▶	37																																																															

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 87.
Cat. No. 11320B
Form **1040** (2009)

Tax and Credits**Standard Deduction for—**

• People who check any box on line 39a, 39b, or 40b or who can be claimed as a dependent, see page 35.

• All others:
Single or Married filing separately, \$5,700

Married filing jointly or Qualifying widow(er), \$11,400

Head of household, \$8,350

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1945, <input type="checkbox"/> Blind. <input type="checkbox"/> Total boxes <input type="checkbox"/> if: <input type="checkbox"/> Spouse was born before January 2, 1945, <input type="checkbox"/> Blind. <input type="checkbox"/> checked ▶ 39a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ 39b <input type="checkbox"/>		
40a	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40a	
b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) ▶ 40b <input type="checkbox"/>		
41	Subtract line 40a from line 38	41	
42	Exemptions. If line 38 is \$125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply \$3,650 by the number on line 6d. Otherwise, see page 37	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see page 37). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	
45	Alternative minimum tax (see page 40). Attach Form 6251	45	
46	Add lines 44 and 45	46	
47	Foreign tax credit. Attach Form 1116 if required	47	
48	Credit for child and dependent care expenses. Attach Form 2441	48	
49	Education credits from Form 8863, line 29	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 42)	51	
52	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 8839 c <input type="checkbox"/> 5695	52	
53	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/>	53	
54	Add lines 47 through 53. These are your total credits	54	
55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-	55	

Other Taxes

56	Self-employment tax. Attach Schedule SE	56	
57	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	57	
58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	58	
59	Additional taxes: a <input type="checkbox"/> AEIC payments b <input type="checkbox"/> Household employment taxes. Attach Schedule H	59	
60	Add lines 55 through 59. This is your total tax	60	

Payments

If you have a qualifying child, attach Schedule EIC.

61	Federal income tax withheld from Forms W-2 and 1099	61	
62	2009 estimated tax payments and amount applied from 2008 return	62	
63	Making work pay and government retiree credits. Attach Schedule M	63	
64a	Earned income credit (EIC)	64a	
b	Nontaxable combat pay election 64b		
65	Additional child tax credit. Attach Form 8812	65	
66	Refundable education credit from Form 8863, line 16	66	
67	First-time homebuyer credit. Attach Form 5405	67	
68	Amount paid with request for extension to file (see page 62)	68	
69	Excess social security and tier 1 RRTA tax withheld (see page 62)	69	
70	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> 4136 c <input type="checkbox"/> 8801 d <input type="checkbox"/> 8885	70	
71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your total payments	71	

Refund

Direct deposit? See page 62 and fill in 73b, 73c, and 73d, or Form 8888.

72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you overpaid	72	
73a	Amount of line 72 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>	73a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
74	Amount of line 72 you want applied to your 2010 estimated tax ▶	74	

Amount You Owe

75	Amount you owe. Subtract line 71 from line 60. For details on how to pay, see page 64 ▶	75	
76	Estimated tax penalty (see page 64)	76	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 65)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
-------------------	-------------	--

Sign Here

Joint return? See page 15. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶	EIN	Phone no.	

2009 Form 1040-V



Department of the Treasury
Internal Revenue Service

What Is Form 1040-V and Do You Have To Use It?

It is a statement you send with your check or money order for any balance due on the "Amount you owe" line of your 2009 Form 1040, Form 1040A, or Form 1040EZ. Using Form 1040-V allows us to process your payment more accurately and efficiently. We strongly encourage you to use Form 1040-V, but there is no penalty if you do not.

How To Fill In Form 1040-V

Line 1. Enter your social security number (SSN). If you are filing a joint return, enter the SSN shown first on your return.

Line 2. If you are filing a joint return, enter the SSN shown second on your return.

Line 3. Enter the amount you are paying by check or money order.

Line 4. Enter your name(s) and address exactly as shown on your return. Please print clearly.

How To Prepare Your Payment

- Make your check or money order payable to the "United States Treasury." Do not send cash.
- Make sure your name and address appear on your check or money order.
- Enter "2009 Form 1040," your daytime phone number, and your SSN on your check or money order. If you are filing a joint return, enter the SSN shown first on your return. If you are filing Form 1040A or Form 1040EZ, enter "2009 Form 1040A" or "2009 Form 1040EZ," whichever is appropriate, instead of "2009 Form 1040."
- To help process your payment, enter the amount on the right side of your check like this: \$ XXX.XX. Do not use dashes or lines (for example, do not enter "\$ XXX—" or "\$ XXX $\frac{xx}{100}$ ").

How To Send In Your 2009 Tax Return, Payment, and Form 1040-V

- Detach Form 1040-V along the dotted line.
- Do not staple or otherwise attach your payment or Form 1040-V to your return or to each other. Instead, just put them loose in the envelope.
- Mail your 2009 tax return, payment, and Form 1040-V in the envelope that came with your 2009 tax return instruction booklet.

Note. If you do not have that envelope or you moved or used a paid preparer, mail your return, payment, and Form 1040-V to the address shown on the back that applies to you.

Paperwork Reduction Act Notice. We ask for the information on Form 1040-V to help us carry out the Internal Revenue laws of the United States. If you use Form 1040-V, you must provide the requested information. Your cooperation will help us ensure that we are collecting the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return. If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Cat. No. 20975C

Form **1040-V** (2009)

▼ Detach Here and Mail With Your Payment and Return ▼

Form 1040-V Department of the Treasury Internal Revenue Service (99)		Payment Voucher ▶ Do not staple or attach this voucher to your payment or return.		OMB No. 1545-0074 2009	
Print or type	1 Your social security number (SSN)	2 If a joint return, SSN shown second on your return	3 Amount you are paying by check or money order	Dollars	Cents
	4 Your first name and initial		Last name		
	If a joint return, spouse's first name and initial		Last name		
	Home address (number and street)				Apt. no.
City, town or post office, state, and ZIP code (If a foreign address, enter city, province or state, postal code, and country.)					

Cat. No. 20975C

IF you live in . . .	THEN use this address if you:	
	Prepared your own return . . .	Used a paid preparer . . .
Alabama, Florida, Georgia, North Carolina, South Carolina, Virginia	Department of the Treasury Internal Revenue Service Center Atlanta, GA 39901-0102	Internal Revenue Service Center P.O. Box 105017 Atlanta, GA 30348-5017
District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, Vermont	Department of the Treasury Internal Revenue Service Center Andover, MA 05501-0102	Internal Revenue Service Center P.O. Box 37002 Hartford, CT 06176-0002
Kentucky, Louisiana, Mississippi, Tennessee, Texas	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0102	Internal Revenue Service Center P.O. Box 1214 Charlotte, NC 28201-1214
Arizona, Idaho, Illinois, Iowa, Kansas, Minnesota, Montana, Nebraska, North Dakota, Oklahoma, South Dakota, Wisconsin, Wyoming	Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0102	Internal Revenue Service Center P.O. Box 802501 Cincinnati, OH 45280-2501
Alaska, California, Colorado, Hawaii, Nevada, New Mexico, Oregon, Utah, Washington	Department of the Treasury Internal Revenue Service Center Fresno, CA 93888-0102	Internal Revenue Service Center P.O. Box 7704 San Francisco, CA 94120-7704
Arkansas, Connecticut, Delaware, Indiana, Michigan, Missouri, Ohio, Rhode Island, West Virginia	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0102	Internal Revenue Service Center P.O. Box 970011 St. Louis, MO 63197-0011
New Jersey, New York, Pennsylvania	Department of the Treasury Internal Revenue Service Center Kansas City, MO 64999-0102	Internal Revenue Service Center P.O. Box 37008 Hartford, CT 06176-0008
A foreign country, American Samoa, or Puerto Rico (or are excluding income under Internal Revenue Code section 933), or use an APO or FPO address, or file Form 2555, 2555-EZ, or 4563, or are a dual-status alien or nonpermanent resident of Guam or the Virgin Islands*	Department of the Treasury Internal Revenue Service Center Austin, TX 73301-0215 USA	Internal Revenue Service Center P.O. Box 1303 Charlotte, NC 28201-1303 USA

*Permanent residents of Guam or the Virgin Islands should not use Form 1040-V.



Printed on recycled paper

Foreign Tax Credit
(Individual, Estate, or Trust)
▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
▶ See separate instructions.

Name _____ Identifying number as shown on page 1 of your tax return _____

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** beginning on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Passive category income c ☐ Section 901(j) income e ☐ Lump-sum distributions
b ☐ General category income d ☐ Certain income re-sourced by treaty

f Resident of (name of country) ▶

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
g Enter the name of the foreign country or U.S. possession				
1a Gross income from sources within country shown above and of the type checked above (see page 13 of the instructions):				1a
b Check if line 1a is compensation for personal services as an employee, your total compensation from all sources is \$250,000 or more, and you used an alternative basis to determine its source (see instructions) . . . ▶ <input type="checkbox"/>				
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1a (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)				
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 14 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5				6
7 Subtract line 6 from line 1a. Enter the result here and on line 14, page 2 ▶				7

Part II Foreign Taxes Paid or Accrued (see page 14 of the instructions)

Country	Credit is claimed for taxes (you must check one) (h) <input type="checkbox"/> Paid (i) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued							
		In foreign currency				In U.S. dollars			
		Taxes withheld at source on:			(n) Other foreign taxes paid or accrued	Taxes withheld at source on:			(s) Total foreign taxes paid or accrued (add cols. (o) through (r))
		(j) Date paid or accrued	(k) Dividends	(l) Rents and royalties		(o) Dividends	(p) Rents and royalties	(q) Interest	
A									
B									
C									
8	Add lines A through C, column (s). Enter the total here and on line 9, page 2 ▶								8

For Paperwork Reduction Act Notice, see page 19 of the instructions.

Cat. No. 11440U

Form **1116** (2009)

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9		
10	Carryback or carryover (attach detailed computation)	10		
11	Add lines 9 and 10	11		
12	Reduction in foreign taxes (see pages 15 and 16 of the instructions)	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit (see instructions)	13		
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 16 of the instructions)	14		
15	Adjustments to line 14 (see pages 16 and 17 of the instructions)	15		
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16		
17	Individuals: Enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 6). If you are a nonresident alien, enter the amount from Form 1040NR, line 38 (minus any amount on Form 8914, line 6). Estates and trusts: Enter your taxable income without the deduction for your exemption Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 17 of the instructions.	17		
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		
19	Individuals: Enter the amount from Form 1040, line 44. If you are a nonresident alien, enter the amount from Form 1040NR, line 41. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 Caution: If you are completing line 19 for separate category e (lump-sum distributions), see page 19 of the instructions.	19		
20	Multiply line 19 by line 18 (maximum amount of credit)	20		
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 26 and enter this amount on line 27. Otherwise, complete the appropriate line in Part IV (see page 19 of the instructions) ▶	21		

Part IV Summary of Credits From Separate Parts III (see page 19 of the instructions)

22	Credit for taxes on passive category income	22		
23	Credit for taxes on general category income	23		
24	Credit for taxes on certain income re-sourced by treaty	24		
25	Credit for taxes on lump-sum distributions	25		
26	Add lines 22 through 25	26		
27	Enter the smaller of line 19 or line 26	27		
28	Reduction of credit for international boycott operations. See instructions for line 12 beginning on page 15	28		
29	Subtract line 28 from line 27. This is your foreign tax credit . Enter here and on Form 1040, line 47; Form 1040NR, line 44; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶	29		

Unreimbursed Employee Business Expenses► **Attach to Form 1040 or Form 1040NR.****2009**Attachment
Sequence No. **129A**

Your name

Occupation in which you incurred expenses

Social security number

You Can Use This Form Only if All of the Following Apply.

- You are an employee deducting ordinary and necessary expenses attributable to your job. An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.
- You **do not** get reimbursed by your employer for any expenses (amounts your employer included in box 1 of your Form W-2 are not considered reimbursements for this purpose).
- If you are claiming vehicle expense, you are using the standard mileage rate for 2009.

Caution: You can use the standard mileage rate for 2009 **only if:** (a) you owned the vehicle and used the standard mileage rate for the first year you placed the vehicle in service, **or** (b) you leased the vehicle and used the standard mileage rate for the portion of the lease period after 1997.

Part I Figure Your Expenses

- | | | | |
|---|----------|--|--|
| 1 Vehicle expense using the standard mileage rate. Complete Part II and multiply line 8a by 55¢ (.55) | 1 | | |
| 2 Parking fees, tolls, and transportation, including train, bus, etc., that did not involve overnight travel or commuting to and from work | 2 | | |
| 3 Travel expense while away from home overnight, including lodging, airplane, car rental, etc. Do not include meals and entertainment | 3 | | |
| 4 Business expenses not included on lines 1 through 3. Do not include meals and entertainment | 4 | | |
| 5 Meals and entertainment expenses: \$ _____ × 50% (.50). (Employees subject to Department of Transportation (DOT) hours of service limits: Multiply meal expenses incurred while away from home on business by 80% (.80) instead of 50%. For details, see instructions.) | 5 | | |
| 6 Total expenses. Add lines 1 through 5. Enter here and on Schedule A (Form 1040), line 21 (or on Schedule A (Form 1040NR), line 9). (Armed Forces reservists, fee-basis state or local government officials, qualified performing artists, and individuals with disabilities: See the instructions for special rules on where to enter this amount.) | 6 | | |

Part II Information on Your Vehicle. Complete this part **only** if you are claiming vehicle expense on line 1.

- 7** When did you place your vehicle in service for business use? (month, day, year) ► / /
- 8** Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:
- a** Business **b** Commuting (see instructions) **c** Other
- 9** Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**
- 10** Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**
- 11a** Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**
- b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

For Paperwork Reduction Act Notice, see page 4.

Cat. No. 20604Q

Form **2106-EZ** (2009)

Child and Dependent Care Expenses1040
1040A
1040NR

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ See separate instructions.

2441

2009Attachment
Sequence No. **21**

Name(s) shown on return

Your social security number

Part I **Persons or Organizations Who Provided the Care**—You must complete this part.
(If you have more than two care providers, see the instructions.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive
dependent care benefits?

No

Yes

Complete only Part II below.

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you cannot file Form 1040A. For details, see the instructions for Form 1040, line 59, or Form 1040NR, line 56.**Part II** **Credit for Child and Dependent Care Expenses****2** Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2009 for the person listed in column (a)
First	Last		

3 Add the amounts in column (c) of line 2. **Do not** enter more than \$3,000 for one qualifying person or \$6,000 for two or more persons. If you completed Part III, enter the amount from line 34**3****4** Enter your **earned income**. See instructions**4****5** If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); **all others**, enter the amount from line 4**5****6** Enter the **smallest** of line 3, 4, or 5**6****7** Enter the amount from Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36.**7****8** Enter on line 8 the decimal amount shown below that applies to the amount on line 7

If line 7 is:

Over	But not over	Decimal amount is
\$0—15,000		.35
15,000—17,000		.34
17,000—19,000		.33
19,000—21,000		.32
21,000—23,000		.31
23,000—25,000		.30
25,000—27,000		.29
27,000—29,000		.28

If line 7 is:

Over	But not over	Decimal amount is
\$29,000—31,000		.27
31,000—33,000		.26
33,000—35,000		.25
35,000—37,000		.24
37,000—39,000		.23
39,000—41,000		.22
41,000—43,000		.21
43,000—No limit		.20

8

X .

9 Multiply line 6 by the decimal amount on line 8. If you paid 2008 expenses in 2009, see the instructions**9****10** Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43.**10****11** Enter the amount from Form 1040, line 47; or Form 1040NR, line 44. Form 1040A filers, enter -0-**11****12** Subtract line 11 from line 10. If zero or less, **stop**. You cannot take the credit**12****13** **Credit for child and dependent care expenses.** Enter the **smaller** of line 9 or line 12 here and on Form 1040, line 48; Form 1040A, line 29; or Form 1040NR, line 45**13****For Paperwork Reduction Act Notice, see page 4 of the instructions.**

Cat. No. 11862M

Form **2441** (2009)

Part III Dependent Care Benefits

14 Enter the total amount of dependent care benefits you received in 2009. Amounts you received as an employee should be shown in box 10 of your Form(s) W-2. Do not include amounts reported as wages in box 1 of Form(s) W-2. If you were self-employed or a partner, include amounts you received under a dependent care assistance program from your sole proprietorship or partnership	14		
15 Enter the amount, if any, you carried over from 2008 and used in 2009 during the grace period. See instructions	15		
16 Enter the amount, if any, you forfeited or carried forward to 2010. See instructions	16	()
17 Combine lines 14 through 16. See instructions	17		
18 Enter the total amount of qualified expenses incurred in 2009 for the care of the qualifying person(s)	18		
19 Enter the smaller of line 17 or 18	19		
20 Enter your earned income . See instructions	20		
21 Enter the amount shown below that applies to you. <ul style="list-style-type: none"> • If married filing jointly, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions for line 5). • If married filing separately, see page 2 of the instructions. • All others, enter the amount from line 20. 	21		
22 Enter the smallest of line 19, 20, or 21	22		
23 Enter \$5,000 (\$2,500 if married filing separately and you were required to enter your spouse's earned income on line 21).	23		
24 Are you filing Form 1040A? <input type="checkbox"/> Yes. Skip lines 24 through 27 and go to line 28. <input type="checkbox"/> No. Enter the amount from line 14 that you received from your sole proprietorship or partnership. If you did not receive any such amounts, enter -0-	24		
25 Subtract line 24 from line 17	25		
26 Enter the smaller of line 22 or 23	26		
27 Deductible benefits. Enter the smallest of line 22, 23, or 24. Also, include this amount on the appropriate line(s) of your return. See instructions	27		
28 Excluded benefits. Form 1040 and 1040NR filers: Subtract line 27 from line 26. If zero or less, enter -0-. Form 1040A filers: Enter the smaller of line 22 or line 23	28		
29 Taxable benefits. Form 1040 and 1040NR filers: Subtract line 28 from line 25. If zero or less, enter -0-. Also, include this amount on Form 1040, line 7; or Form 1040NR, line 8. On the dotted line next to Form 1040, line 7; or Form 1040NR, line 8, enter "DCB." Form 1040A filers: Subtract line 28 from line 17. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, enter "DCB".	29		

To claim the child and dependent care credit, complete lines 30 through 34 below.

30 Enter \$3,000 (\$6,000 if two or more qualifying persons)	30		
31 Form 1040 and 1040NR filers: Add lines 27 and 28. Form 1040A filers: Enter the amount from line 28	31		
32 Subtract line 31 from line 30. If zero or less, stop. You cannot take the credit. Exception. If you paid 2008 expenses in 2009, see the instructions for line 9	32		
33 Complete line 2 on the front of this form. Do not include in column (c) any benefits shown on line 31 above. Then, add the amounts in column (c) and enter the total here.	33		
34 Enter the smaller of line 32 or 33. Also, enter this amount on line 3 on the front of this form and complete lines 4 through 13	34		

Form **2441** (2009)

Foreign Earned Income

▶ See separate instructions. ▶ Attach to Form 1040.

OMB No. 1545-0074

2009Attachment
Sequence No. **34****For Use by U.S. Citizens and Resident Aliens Only**

Name shown on Form 1040

Your social security number

Part I General Information**1** Your foreign address (including country)**2** Your occupation**3** Employer's name ▶**4a** Employer's U.S. address ▶**b** Employer's foreign address ▶**5** Employer is (check any that apply):**a** ☐ A foreign entity**d** ☐ A foreign affiliate of a U.S. company**b** ☐ A U.S. company**e** ☐ Other (specify) ▶**c** ☐ Self**6a** If, after 1981, you filed Form 2555 or Form 2555-EZ, enter the last year you filed the form. ▶**b** If you did not file Form 2555 or 2555-EZ after 1981 to claim either of the exclusions, check here ☐ and go to line 7.**c** Have you ever revoked either of the exclusions? ☐ Yes ☐ No**d** If you answered "Yes," enter the type of exclusion and the tax year for which the revocation was effective. ▶**7** Of what country are you a citizen/national? ▶**8a** Did you maintain a separate foreign residence for your family because of adverse living conditions at your tax home? See **Second foreign household** on page 3 of the instructions ☐ Yes ☐ No**b** If "Yes," enter city and country of the separate foreign residence. Also, enter the number of days during your tax year that you maintained a second household at that address. ▶**9** List your tax home(s) during your tax year and date(s) established. ▶**Next, complete either Part II or Part III. If an item does not apply, enter "NA." If you do not give the information asked for, any exclusion or deduction you claim may be disallowed.****Part II Taxpayers Qualifying Under Bona Fide Residence Test** (see page 2 of the instructions)**10** Date bona fide residence began ▶, and ended ▶**11** Kind of living quarters in foreign country ▶ **a** ☐ Purchased house **b** ☐ Rented house or apartment **c** ☐ Rented room **d** ☐ Quarters furnished by employer**12a** Did any of your family live with you abroad during any part of the tax year? ☐ Yes ☐ No**b** If "Yes," who and for what period? ▶**13a** Have you submitted a statement to the authorities of the foreign country where you claim bona fide residence that you are not a resident of that country? See instructions ☐ Yes ☐ No**b** Are you required to pay income tax to the country where you claim bona fide residence? See instructions ☐ Yes ☐ No**If you answered "Yes" to 13a and "No" to 13b, you do not qualify as a bona fide resident. Do not complete the rest of this part.****14** If you were present in the United States or its possessions during the tax year, complete columns (a)–(d) below. **Do not** include the income from column (d) in Part IV, but report it on Form 1040.

(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)	(a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

15a List any contractual terms or other conditions relating to the length of your employment abroad. ▶**b** Enter the type of visa under which you entered the foreign country. ▶**c** Did your visa limit the length of your stay or employment in a foreign country? If "Yes," attach explanation ☐ Yes ☐ No**d** Did you maintain a home in the United States while living abroad? ☐ Yes ☐ No**e** If "Yes," enter address of your home, whether it was rented, the names of the occupants, and their relationship to you. ▶

Part III Taxpayers Qualifying Under Physical Presence Test (see page 2 of the instructions)

- 16** The physical presence test is based on the 12-month period from ► through ►
- 17** Enter your principal country of employment during your tax year. ►
- 18** If you traveled abroad during the 12-month period entered on line 16, complete columns (a)–(f) below. Exclude travel between foreign countries that did not involve travel on or over international waters, or in or over the United States, for 24 hours or more. If you have no travel to report during the period, enter "Physically present in a foreign country or countries for the entire 12-month period." **Do not** include the income from column (f) below in Part IV, but report it on Form 1040.

(a) Name of country (including U.S.)	(b) Date arrived	(c) Date left	(d) Full days present in country	(e) Number of days in U.S. on business	(f) Income earned in U.S. on business (attach computation)

Part IV All Taxpayers

Note: Enter on lines 19 through 23 all income, including noncash income, you earned and actually or constructively received during your 2009 tax year for services you performed in a foreign country. If any of the foreign earned income received this tax year was earned in a prior tax year, or will be earned in a later tax year (such as a bonus), see the instructions. **Do not** include income from line 14, column (d), or line 18, column (f). Report amounts in U.S. dollars, using the exchange rates in effect when you actually or constructively received the income.

If you are a cash basis taxpayer, report on Form 1040 all income you received in 2009, no matter when you performed the service.

2009 Foreign Earned Income		Amount (in U.S. dollars)	
19	Total wages, salaries, bonuses, commissions, etc.	19	
20	Allowable share of income for personal services performed (see instructions):		
a	In a business (including farming) or profession	20a	
b	In a partnership. List partnership's name and address and type of income. ►	20b	
21	Noncash income (market value of property or facilities furnished by employer—attach statement showing how it was determined):		
a	Home (lodging)	21a	
b	Meals	21b	
c	Car	21c	
d	Other property or facilities. List type and amount. ►	21d	
22	Allowances, reimbursements, or expenses paid on your behalf for services you performed:		
a	Cost of living and overseas differential	22a	
b	Family	22b	
c	Education	22c	
d	Home leave	22d	
e	Quarters	22e	
f	For any other purpose. List type and amount. ►	22f	
g	Add lines 22a through 22f	22g	
23	Other foreign earned income. List type and amount. ►	23	
24	Add lines 19 through 21d, line 22g, and line 23	24	
25	Total amount of meals and lodging included on line 24 that is excludable (see instructions)	25	
26	Subtract line 25 from line 24. Enter the result here and on line 27 on page 3. This is your 2009 foreign earned income	26	

Form **2555** (2009)

Part V All Taxpayers

- 27** Enter the amount from line 26 **27**
- Are you claiming the housing exclusion or housing deduction?
- ☐ **Yes.** Complete Part VI.
- ☐ **No.** Go to Part VII.

Part VI Taxpayers Claiming the Housing Exclusion and/or Deduction

- 28** Qualified housing expenses for the tax year (see instructions) **28**
- 29a** Enter location where housing expenses incurred (see instructions) ▶
- b** Enter limit on housing expenses (see instructions) **29b**
- 30** Enter the **smaller** of line 28 or line 29b **30**
- 31** Number of days in your qualifying period that fall within your 2009 tax year (see instructions) **31** days
- 32** Multiply \$40.07 by the number of days on line 31. If 365 is entered on line 31, enter \$14,624.00 here **32**
- 33** Subtract line 32 from line 30. If the result is zero or less, do not complete the rest of this part or any of Part IX **33**
- 34** Enter employer-provided amounts (see instructions) **34**
- 35** Divide line 34 by line 27. Enter the result as a decimal (rounded to at least three places), but do not enter more than "1.000" **35** X .
- 36** **Housing exclusion.** Multiply line 33 by line 35. Enter the result but do not enter more than the amount on line 34. Also, complete Part VIII ▶ **36**
- Note:** The housing deduction is figured in Part IX. If you choose to claim the foreign earned income exclusion, complete Parts VII and VIII before Part IX.

Part VII Taxpayers Claiming the Foreign Earned Income Exclusion

- 37** Maximum foreign earned income exclusion **37** \$91,400 00
- 38** • If you completed Part VI, enter the number from line 31.
• All others, enter the number of days in your qualifying period that } **38** days
fall within your 2009 tax year (see the instructions for line 31).
- 39** • If line 38 and the number of days in your 2009 tax year (usually 365) are the same, enter "1.000."
• Otherwise, divide line 38 by the number of days in your 2009 tax year and enter the result as } **39** X .
a decimal (rounded to at least three places).
- 40** Multiply line 37 by line 39 **40**
- 41** Subtract line 36 from line 27 **41**
- 42** **Foreign earned income exclusion.** Enter the **smaller** of line 40 or line 41. Also, complete Part VIII ▶ **42**

Part VIII Taxpayers Claiming the Housing Exclusion, Foreign Earned Income Exclusion, or Both

- 43** Add lines 36 and 42 **43**
- 44** Deductions allowed in figuring your adjusted gross income (Form 1040, line 37) that are allocable to the excluded income. See instructions and attach computation **44**
- 45** Subtract line 44 from line 43. Enter the result here and in parentheses on **Form 1040, line 21.** Next to the amount enter "Form 2555." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 **45**

Part IX Taxpayers Claiming the Housing Deduction— Complete this part only if **(a)** line 33 is more than line 36 and **(b)** line 27 is more than line 43.

- 46** Subtract line 36 from line 33 **46**
- 47** Subtract line 43 from line 27 **47**
- 48** Enter the **smaller** of line 46 or line 47 **48**
- Note:** If line 47 is **more than** line 48 and you could not deduct all of your 2008 housing deduction because of the 2008 limit, use the worksheet on page 4 of the instructions to figure the amount to enter on line 49. Otherwise, go to line 50.
- 49** Housing deduction carryover from 2008 (from worksheet on page 4 of the instructions) **49**
- 50** **Housing deduction.** Add lines 48 and 49. Enter the total here and on Form 1040 to the left of line 36. Next to the amount on Form 1040, enter "Form 2555." Add it to the total adjustments reported on that line ▶ **50**

Foreign Earned Income Exclusion

▶ See separate instructions. ▶ Attach to Form 1040.

Name shown on Form 1040

Your social security number

**You May Use
This Form
If You:**

- Are a U.S. citizen or a resident alien.
- Earned wages/salaries in a foreign country.
- Had total foreign earned income of \$91,400 or less.
- Are filing a calendar year return that covers a 12-month period.

And You:

- Do not have self-employment income.
- Do not have business/moving expenses.
- Do not claim the foreign housing exclusion or deduction.

Part I Tests To See If You Can Take the Foreign Earned Income Exclusion**1 Bona Fide Residence Test**

- a** Were you a bona fide resident of a foreign country or countries for a period that includes an entire tax year (see page 2 of the instructions)? ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 1b and then go to line 3.
 - If you answered "No," you **do not** meet this test. Go to line 2 to see if you meet the Physical Presence Test.
- b** Enter the date your bona fide residence began ▶ _____, and ended (see instructions) ▶ _____.

2 Physical Presence Test

- a** Were you physically present in a foreign country or countries for at least 330 full days during—
 { 2009 or
 any other period of 12 months in a row starting or ending in 2009? } ☐ Yes ☐ No
- If you answered "Yes," you meet this test. Fill in line 2b and then go to line 3.
 - If you answered "No," you **do not** meet this test. You **cannot** take the exclusion unless you meet the Bona Fide Residence Test above.
- b** The physical presence test is based on the 12-month period from ▶ _____ through ▶ _____.

- 3 Tax Home Test.** Was your tax home in a foreign country or countries throughout your period of bona fide residence or physical presence, whichever applies? ☐ Yes ☐ No
- If you answered "Yes," you can take the exclusion. Complete Part II below and then go to page 2.
 - If you answered "No," you **cannot** take the exclusion. **Do not** file this form.

Part II General Information**4** Your foreign address (including country)**5** Your occupation**6** Employer's name**7** Employer's U.S. address (including ZIP code)**8** Employer's foreign address**9** Employer is (check any that apply):

- a** A U.S. business ☐
- b** A foreign business ☐
- c** Other (specify) ▶ _____ ☐

10a If you filed Form 2555 or 2555-EZ after 1981, enter the last year you filed the form. ▶ _____**b** If you did not file Form 2555 or 2555-EZ after 1981, check here ☐ and go to line 11a now.**c** Have you ever revoked the foreign earned income exclusion? ☐ Yes ☐ No**d** If you answered "Yes," enter the tax year for which the revocation was effective. ▶ _____**11a** List your tax home(s) during 2009 and date(s) established. ▶ _____**b** Of what country are you a citizen/national? ▶ _____

For Paperwork Reduction Act Notice, see page 3 of separate instructions.

Cat. No. 13272W

Form **2555-EZ** (2009)

Part III Days Present in the United States— Complete this part if you were in the United States or its possessions during 2009.

12 (a) Date arrived in U.S.	(b) Date left U.S.	(c) Number of days in U.S. on business	(d) Income earned in U.S. on business (attach computation)

Part IV Figure Your Foreign Earned Income Exclusion

13 Maximum foreign earned income exclusion	13	\$91,400	00
14 Enter the number of days in your qualifying period that fall within 2009	14		days
15 Did you enter 365 on line 14? <input type="checkbox"/> Yes. Enter "1.000." <input type="checkbox"/> No. Divide line 14 by 365 and enter the result as a decimal (rounded to at least three places).	15	X	.
16 Multiply line 13 by line 15	16		
17 Enter, in U.S. dollars, the total foreign earned income you earned and received in 2009 (see instructions). Be sure to include this amount on Form 1040, line 7	17		
18 Foreign earned income exclusion. Enter the smaller of line 16 or line 17 here and in parentheses on Form 1040, line 21 . Next to the amount enter "2555-EZ." On Form 1040, subtract this amount from your income to arrive at total income on Form 1040, line 22 ▶	18		

Form **2555-EZ** (2009)

Moving Expenses► **Attach to Form 1040 or Form 1040NR.**

Name(s) shown on return

Your social security number

Before you begin:

- ✓ See the **Distance Test** and **Time Test** in the instructions to find out if you can deduct your moving expenses.
- ✓ See **Members of the Armed Forces** on the back, if applicable.

1	Transportation and storage of household goods and personal effects (see instructions)	1		
2	Travel (including lodging) from your old home to your new home (see instructions). Do not include the cost of meals	2		
3	Add lines 1 and 2	3		
4	Enter the total amount your employer paid you for the expenses listed on lines 1 and 2 that is not included in box 1 of your Form W-2 (wages). This amount should be shown in box 12 of your Form W-2 with code P	4		
5	Is line 3 more than line 4?			
	<input type="checkbox"/> No. You cannot deduct your moving expenses. If line 3 is less than line 4, subtract line 3 from line 4 and include the result on Form 1040, line 7, or Form 1040NR, line 8.			
	<input type="checkbox"/> Yes. Subtract line 4 from line 3. Enter the result here and on Form 1040, line 26, or Form 1040NR, line 26. This is your moving expense deduction	5		

Form **4137****Social Security and Medicare Tax
on Unreported Tip Income**

OMB No. 1545-0074

2009Department of the Treasury
Internal Revenue Service (99)

▶ See instructions below and on back.

▶ Attach to Form 1040, Form 1040NR, Form 1040NR-EZ, Form 1040-SS, or Form 1040-PR.

Attachment
Sequence No. **24**

Name of person who received tips. If married, complete a separate Form 4137 for each spouse with unreported tips.

Social security number

1	(a) Name of employer to whom you were required to, but did not report all your tips (see instructions)	(b) Employer identification number (see instructions)	(c) Total cash and charge tips you received (including unreported tips) (see instructions)	(d) Total cash and charge tips you reported to your employer
A				
B				
C				
D				
E				
2	Total cash and charge tips you received in 2009. Add the amounts from line 1, column (c)			
3	Total cash and charge tips you reported to your employer(s) in 2009. Add the amounts from line 1, column (d)			
4	Subtract line 3 from line 2. This amount is income you must include in the total on Form 1040, line 7; Form 1040NR, line 8; or Form 1040NR-EZ, line 3			
5	Cash and charge tips you received but did not report to your employer because the total was less than \$20 in a calendar month (see instructions).			
6	Unreported tips subject to Medicare tax. Subtract line 5 from line 4			
7	Maximum amount of wages (including tips) subject to social security tax			
8	Total social security wages and social security tips (total of boxes 3 and 7 shown on your Form(s) W-2) or railroad retirement (tier 1) compensation			
9	Subtract line 8 from line 7. If line 8 is more than line 7, enter -0- here and on line 10 and go to line 12.			
10	Unreported tips subject to social security tax. Enter the smaller of line 6 or line 9. If you received tips as a federal, state, or local government employee, see instructions			
11	Multiply line 10 by .062 (social security tax rate)			
12	Multiply line 6 by .0145 (Medicare tax rate).			
13	Add lines 11 and 12. Enter the result here and on Form 1040, line 57; Form 1040NR, line 53; or Form 1040NR-EZ, line 16 (Form 1040-SS and 1040-PR filers, see instructions.)			

For Paperwork Reduction Act Notice, see instructions on back.

Cat. No. 12626C

Form **4137** (2009)

Nondeductible IRAs

▶ See separate instructions.

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

OMB No. 1545-0074

2009Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2009.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2009 **and** you made nondeductible contributions to a traditional IRA in 2009 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster recovery assistance distribution), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2009 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2009 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2009, including those made for 2009 from January 1, 2010, through April 15, 2010 (see page 5 of the instructions)	1		
2	Enter your total basis in traditional IRAs (see page 6 of the instructions)	2		
3	Add lines 1 and 2	3		
In 2009, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?		No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes → Go to line 4.		
4	Enter those contributions included on line 1 that were made from January 1, 2010, through April 15, 2010	4		
5	Subtract line 4 from line 3	5		
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2009, plus any outstanding rollovers. Subtract any repayments of qualified disaster recovery assistance distributions. If the result is zero or less, enter -0- (see page 6 of the instructions)	6		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2009. Do not include rollovers (other than repayments of qualified disaster recovery assistance distributions), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2009. Do not include amounts converted that you later recharacterized (see page 7 of the instructions). Also enter this amount on line 16	8		
9	Add lines 6, 7, and 8	9		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	×	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13		
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2009 and earlier years	14		
15a	Subtract line 12 from line 7	15a		
b	Amount on line 15a attributable to qualified disaster recovery assistance distributions (see page 7 of the instructions). Also enter this amount on Form 8930, line 22	15b		
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15c		

Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution (see page 7 of the instructions).

For Privacy Act and Paperwork Reduction Act Notice, see page 9 of the instructions.

Cat. No. 63966F

Form **8606** (2009)

Part II 2009 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2009 (excluding any portion you recharacterized).

Caution: If your modified adjusted gross income is over \$100,000 **or** you are married filing separately and you lived with your spouse at any time in 2009, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2009. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2009. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2009 or 2010 (see page 7 of the instructions)	16		
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17		
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	18		

Part III Distributions From Roth IRAs



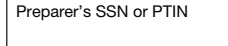
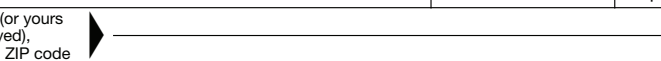


Complete this part only if you took a distribution from a Roth IRA in 2009. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster recovery assistance distribution), qualified charitable distribution, one-time distribution to fund an HSA, recharacterization, or return of certain contributions (see page 7 of the instructions).

19	Enter your total nonqualified distributions from Roth IRAs in 2009 including any qualified first-time homebuyer distributions (see page 7 of the instructions)	19		
20	Qualified first-time homebuyer expenses (see page 7 of the instructions). Do not enter more than \$10,000	20		
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21		
22	Enter your basis in Roth IRA contributions (see page 8 of the instructions)	22		
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23		
24	Enter your basis in conversions from traditional, SEP, and SIMPLE IRAs and rollovers from qualified retirement plans to a Roth IRA (see page 8 of the instructions)	24		
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a		
b	Amount on line 25a attributable to qualified disaster recovery assistance distributions (see page 8 of the instructions). Also enter this amount on Form 8930, line 23	25b		
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	25c		

Sign Here Only If You Are Filing This Form by Itself and Not With Your Tax Return

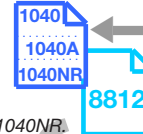
Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.




Paid Preparer's Use Only	Preparer's signature 	Date 	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN 
	Firm's name (or yours if self-employed), address, and ZIP code 	EIN 	Phone no. 	

Form **8812****Additional Child Tax Credit**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Complete and attach to Form 1040, Form 1040A, or Form 1040NR.



OMB No. 1545-0074

2009Attachment
Sequence No. **47**

Your social security number

Part I All Filers

- 1 1040 filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet on page 43 of the Form 1040 instructions.
- 1040A filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet on page 38 of the Form 1040A instructions.
- 1040NR filers:** Enter the amount from line 6 of your Child Tax Credit Worksheet on page 19 of the Form 1040NR instructions.

If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication.

- 2** Enter the amount from Form 1040, line 51, Form 1040A, line 33, or Form 1040NR, line 47 **2**
- 3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit **3**
- 4a** Earned income (see instructions on back) **4a**
- b** Nontaxable combat pay (see instructions on back) **4b**
- 5** Is the amount on line 4a more than \$3,000?
☐ **No.** Leave line 5 blank and enter -0- on line 6.
☐ **Yes.** Subtract \$3,000 from the amount on line 4a. Enter the result **5**
- 6** Multiply the amount on line 5 by 15% (.15) and enter the result **6**
- Next.** Do you have three or more qualifying children?
☐ **No.** If line 6 is zero, stop; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.
☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

Part II Certain Filers Who Have Three or More Qualifying Children

- 7** Withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see instructions on back **7**
- 8 1040 filers:** Enter the total of the amounts from Form 1040, lines 27 and 57, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 60.
- 1040A filers:** Enter -0-.
- 1040NR filers:** Enter the total of the amounts from Form 1040NR, line 53, plus any taxes that you identified using code "UT" and entered on the dotted line next to line 57.
- 9** Add lines 7 and 8 **9**
- 10 1040 filers:** Enter the total of the amounts from Form 1040, lines 64a and 69.
- 1040A filers:** Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 44 (see instructions on back).
- 1040NR filers:** Enter the amount from Form 1040NR, line 63.
- 11** Subtract line 10 from line 9. If zero or less, enter -0- **11**
- 12** Enter the **larger** of line 6 or line 11 **12**
- Next,** enter the **smaller** of line 3 or line 12 on line 13.

Part III Additional Child Tax Credit

- 13 This is your additional child tax credit** **13**

Enter this amount on
Form 1040, line 65,
Form 1040A, line 42, or
Form 1040NR, line 61.

For Paperwork Reduction Act Notice, see back of form

Cat. No. 10644E

Form **8812** (2009)

Information To Claim Earned Income Credit After Disallowance

OMB No. 1545-0074

Attachment
Sequence No. **43A**

► **Attach to your tax return.**

► **See instructions on back.**

Name(s) shown on return

Your social security number

- Before you begin:** ✓ See your tax return instructions or **Pub. 596**, Earned Income Credit (EIC), for the year for which you are filing this form to make sure you can take the earned income credit (EIC) **and** to find out who is a qualifying child.
- ✓ If you have a qualifying child, complete **Schedule EIC** before you fill in this form.
- ✓ **Do not** file this form if you are taking the EIC without a qualifying child **and** the only reason your EIC was reduced or disallowed in the earlier year was because it was determined that a child listed on **Schedule EIC** was not your qualifying child.

Part I All Filers

- 1** Enter the year for which you are filing this form (for example, 2008) ►
- 2** If the **only** reason your EIC was reduced or disallowed in the earlier year was because you incorrectly reported your earned income or investment income, check "Yes." Otherwise, check "No" ► ☐ **Yes** ☐ **No**
- Caution.** If you checked "Yes," **stop. Do not** fill in the rest of this form. But you must attach it to your tax return to take the EIC. If you checked "No," continue.
- 3** Could you (or your spouse if filing jointly) be claimed as a qualifying child of another person for the year shown on line 1? ► ☐ **Yes** ☐ **No**
- Caution.** If you checked "Yes," **stop.** You cannot take the EIC. If you checked "No," continue.

Part II Filers Without a Qualifying Child

- 4** Enter the **number of days** during the year shown on line 1 that you lived in the United States ►
- Caution.** If you entered less than **183** (**184** if the year on line 1 is 2008), **stop.** You cannot take the EIC. See the instructions.
- 5** If married filing a joint return, enter the **number of days** during the year shown on line 1 that your spouse lived in the United States ►
- Caution.** If you entered less than **183** (**184** if the year on line 1 is 2008), **stop.** You cannot take the EIC. See the instructions.

Part III Filers With a Qualifying Child or Children

Note. **Child 1** and **Child 2** are the same children you listed as Child 1 and Child 2 on **Schedule EIC** for the year shown on line 1 above.

- 6** Enter the **number of days** each child lived with you in the United States during the year shown on line 1 above:
- a Child 1** ► **b Child 2** ►
- Caution.** If you entered less than **183** for either child (**184** if the year on line 1 is 2008), you cannot take the EIC based on that child, unless the special rule for a child who was born or died during the year shown on line 1 applies. See the instructions.
- 7** If your child was born or died during the year shown on line 1, enter the month and day the child was born and/or died. Otherwise, skip this line.
- a Child 1** ► **(1)** Month and day of birth (MM/DD) ► **(2)** Month and day of death (MM/DD) ►
- b Child 2** ► **(1)** Month and day of birth (MM/DD) ► **(2)** Month and day of death (MM/DD) ►
- 8** Enter the address where you and the child lived together during the year shown on line 1. If you lived with the child at more than one address during the year, attach a list of the addresses where you lived:
- a Child 1** ► Number and street
City or town, state, and ZIP code
- b Child 2** ► **If same as shown for child 1, check this box.** ► ☐ Otherwise, enter below:
Number and street
City or town, state, and ZIP code
- 9** Did any other person (except your spouse, if filing jointly, and your dependents under age 19) live with child 1 or child 2 for more than half the year shown on line 1? ► ☐ **Yes** ☐ **No**
- If "Yes," enter that person's name and relationship to the child below. If more than one other person lived with the child for more than half the year, attach a list of each person's name and relationship to the child:
- a Other person living with child 1:** Name
Relationship to child 1
- b Other person living with child 2:** If same as shown for child 1, check this box. ► ☐ Otherwise, enter below:
Name
Relationship to child 2

Caution. The IRS may ask you to provide additional information to verify your eligibility to claim the EIC.

Part IV Refundable American Opportunity Credit

9	Enter the amount from line 2	9	
10	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	10	
11	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	11	
12	Subtract line 11 from line 10. If zero or less, stop ; you cannot take any education credit	12	
13	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	13	
14	If line 12 is: • Equal to or more than line 13, enter 1.000 on line 14 • Less than line 13, divide line 12 by line 13. Enter the result as a decimal (rounded to at least three places)	14	
15	Multiply line 9 by line 14. Caution: If you were under age 24 at the end of the year and meet the conditions in the instructions, you cannot take the refundable American opportunity credit. Skip line 16, enter the amount from line 15 on line 17, and check this box <input type="checkbox"/>	15	
16	Refundable American opportunity credit. Multiply line 15 by 40% (.40). Enter the amount here and on Form 1040, line 66, or Form 1040A, line 43. Then go to line 17 below	16	

Part V Nonrefundable Education Credits

17	Subtract line 16 from line 15	17	
18	Add line 4 and line 8c. If you have no entry on these lines, skip lines 19 through 24, and enter the amount from line 17 on line 25	18	
19	Enter: \$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er)	19	
20	Enter the amount from Form 1040, line 38,* or Form 1040A, line 22	20	
21	Subtract line 20 from line 19. If zero or less, skip lines 22 and 23, and enter zero on line 24	21	
22	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	22	
23	If line 21 is: • Equal to or more than line 22, enter the amount from line 18 on line 24 and to line 25 • Less than line 22, divide line 21 by line 22. Enter the result as a decimal (rounded to at least three places)	23	
24	Multiply line 18 by line 23	24	
25	Add line 17 and line 24. If zero, stop ; you cannot take any nonrefundable education credit	25	
26	Enter the amount from Form 1040, line 46, or Form 1040A, line 28	26	
27	Enter the total, if any, of your credits from: • Form 1040, lines 47, 48, and the amount from Schedule R (Form 1040) entered on line 53 • Form 1040A, lines 29 and 30	27	
28	Subtract line 27 from line 26. If zero or less, stop ; you cannot take any nonrefundable education credit	28	
29	Nonrefundable education credits. Enter the smaller of line 25 or line 28 here and on Form 1040, line 49, or Form 1040A, line 31	29	

*If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

IRS e-file Signature Authorization

► Do not send to the IRS. This is not a tax return.
► Keep this form for your records. See instructions.

OMB No. 1545-0074

2009

Declaration Control Number (DCN) ►

Taxpayer's name

Social security number

Spouse's name

Spouse's social security number

Part I Tax Return Information—Tax Year Ending December 31, 2009 (Whole Dollars Only)

1	Adjusted gross income (Form 1040, line 38; Form 1040A, line 22; Form 1040EZ, line 4)	1
2	Total tax (Form 1040, line 60; Form 1040A, line 37; Form 1040EZ, line 11)	2
3	Federal income tax withheld (Form 1040, line 61; Form 1040A, line 38; Form 1040EZ, line 7)	3
4	Refund (Form 1040, line 73a; Form 1040A, line 46a; Form 1040EZ, line 12a; Form 1040-SS, Part I, line 13a)	4
5	Amount you owe (Form 1040, line 75; Form 1040A, line 48; Form 1040EZ, line 13)	5

Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2009, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from my electronic income tax return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return or refund, and (d) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. I further understand that this authorization may apply to future Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

☐ I authorize _____ ERO firm name to enter or generate my PIN as my signature on my tax year 2009 electronically filed income tax return.

Enter five numbers, but
do not enter all zeros

☐ I will enter my PIN as my signature on my tax year 2009 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► _____ Date ► _____

Spouse's PIN: check one box only

☐ I authorize _____ ERO firm name to enter or generate my PIN as my signature on my tax year 2009 electronically filed income tax return.

Enter five numbers, but
do not enter all zeros

☐ I will enter my PIN as my signature on my tax year 2009 electronically filed income tax return. Check this box **only** if you are entering your own PIN **and** your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► _____ Date ► _____

Practitioner PIN Method Returns Only—continue below

Part III Certification and Authentication—Practitioner PIN Method Only

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the tax year 2009 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and **Publication 1345**, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► _____ Date ► _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 32778X

Form **8879** (2009)

Credit for Qualified Retirement Savings Contributions

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.
▶ See instructions on back.

OMB No. 1545-0074

2009

Attachment
Sequence No. **54**

Your social security number



You **cannot** take this credit if **either** of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 36 is more than \$27,750 (\$41,625 if head of household; \$55,500 if married filing jointly).
- The person(s) who made the qualified contribution or elective deferral **(a)** was born after January 1, 1992, **(b)** is claimed as a dependent on someone else's 2009 tax return, or **(c)** was a **student** (see instructions).

Before you begin: Figure the amount of any credit for the elderly or the disabled you are claiming on Form 1040, line 53.

	(a) You	(b) Your spouse
1 Traditional and Roth IRA contributions for 2009. Do not include rollover contributions	1	
2 Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2009 (see instructions)	2	
3 Add lines 1 and 2	3	
4 Certain distributions received after 2006 and before the due date (including extensions) of your 2009 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception	4	
5 Subtract line 4 from line 3. If zero or less, enter -0-	5	
6 In each column, enter the smaller of line 5 or \$2,000	6	
7 Add the amounts on line 6. If zero, stop ; you cannot take this credit		7
8 Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 36	8	
9 Enter the applicable decimal amount shown below:		

If line 8 is—		And your filing status is—		
Over—	But not over—	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9—				
---	\$16,500	.5	.5	.5
\$16,500	\$18,000	.5	.5	.2
\$18,000	\$24,750	.5	.5	.1
\$24,750	\$27,000	.5	.2	.1
\$27,000	\$27,750	.5	.1	.1
\$27,750	\$33,000	.5	.1	.0
\$33,000	\$36,000	.2	.1	.0
\$36,000	\$41,625	.1	.1	.0
\$41,625	\$55,500	.1	.0	.0
\$55,500	---	.0	.0	.0

Note: If line 9 is zero, **stop**; you cannot take this credit.

10 Multiply line 7 by line 9		10	
11 Enter the amount from Form 1040, line 46; Form 1040A, line 28; or Form 1040NR, line 43	11		
12 1040 filers: Enter the total of your credits from lines 47 through 49, and Schedule R, line 24. 1040A filers: Enter the total of your credits from lines 29 through 31. 1040NR filers: Enter the total of your credits from lines 44 and 45. }	12		
13 Subtract line 12 from line 11. If zero, stop ; you cannot take this credit		13	
14 Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 13 here and on Form 1040, line 50; Form 1040A, line 32; or Form 1040NR, line 46		14	

*See Pub. 590 for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 33394D

Form **8880** (2009)

**SCHEDULE A
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Itemized Deductions**▶ **Attach to Form 1040.**▶ **See Instructions for Schedule A (Form 1040).**

OMB No. 1545-0074

2009Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

**Medical
and
Dental
Expenses****Caution.** Do not include expenses reimbursed or paid by others.

- 1 Medical and dental expenses (see page A-1) **1**
- 2 Enter amount from Form 1040, line 38 **2**
- 3 Multiply line 2 by 7.5% (.075) **3**
- 4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4**

**Taxes You
Paid**(See
page A-2.)

- 5 State and local **(check only one box):**
- a ☐ Income taxes, or
- b ☐ General sales taxes
- 6 Real estate taxes (see page A-5) **6**
- 7 New motor vehicle taxes from the worksheet on page A-5
(skip this line if you checked box 5b) **7**
- 8 Other taxes. List type and amount ▶ **8**
- 9 Add lines 5 through 8 **9**

**Interest
You Paid**(See
page A-5.)**Note.**Personal
interest is
not
deductible.

- 10 Home mortgage interest and points reported to you on Form 1098
- 11 Home mortgage interest not reported to you on Form 1098. If
paid to the person from whom you bought the home, see page
A-6 and show that person's name, identifying no., and address ▶
- 12 Points not reported to you on Form 1098. See page A-6 for
special rules **12**
- 13 Qualified mortgage insurance premiums (see page A-6) **13**
- 14 Investment interest. Attach Form 4952 if required. (See page A-6.)
- 15 Add lines 10 through 14 **15**

**Gifts to
Charity**If you made a
gift and got a
benefit for it,
see page A-7.

- 16 Gifts by cash or check. If you made any gift of \$250 or
more, see page A-7 **16**
- 17 Other than by cash or check. If any gift of \$250 or more, see
page A-8. You **must** attach Form 8283 if over \$500 **17**
- 18 Carryover from prior year **18**
- 19 Add lines 16 through 18 **19**

**Casualty and
Theft Losses**

- 20 Casualty or theft loss(es). Attach Form 4684. (See page A-8.) **20**

**Job Expenses
and Certain
Miscellaneous
Deductions**(See
page A-9.)

- 21 Unreimbursed employee expenses—job travel, union dues, job
education, etc. Attach Form 2106 or 2106-EZ if required. (See
page A-9.) ▶ **21**
- 22 Tax preparation fees **22**
- 23 Other expenses—investment, safe deposit box, etc. List type
and amount ▶ **23**
- 24 Add lines 21 through 23 **24**
- 25 Enter amount from Form 1040, line 38 **25**
- 26 Multiply line 25 by 2% (.02) **26**
- 27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0- **27**

**Other
Miscellaneous
Deductions**

- 28 Other—from list on page A-10. List type and amount ▶ **28**

**Total
Itemized
Deductions**

- 29 Is Form 1040, line 38, over \$166,800 (over \$83,400 if married filing separately)?
- ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for
lines 4 through 28. Also, enter this amount on Form 1040, line 40a. } ▶ **29**
- ☐ **Yes.** Your deduction may be limited. See page A-10 for the amount to enter.
- 30 If you elect to itemize deductions even though they are less than your standard
deduction, check here ▶ ☐

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 17145C

Schedule A (Form 1040) 2009

**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)
Name of proprietor

Net Profit From Business
(Sole Proprietorship)

- **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
► **Attach to Form 1040, 1040NR, or 1041. ► See instructions on page 2.**

OMB No. 1545-0074

2009
Attachment
Sequence No. **09A**

Social security number (SSN)

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-5 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service

B Enter business code (see page 2)

C Business name. If no separate business name, leave blank.

D Enter your EIN (see page 2)

E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

Part II Figure Your Net Profit

1 Gross receipts. Caution. See the instructions for Schedule C, line 1, on page C-4 and check the box if:

- This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or
- You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax.

... ► ☐

1

2 Total expenses (see page 2). If more than \$5,000, you **must** use Schedule C

2

3 Net profit. Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13**. (If you checked the box on line 1, **do not** report the amount from line 3 on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**

3

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ►

5 Of the total number of miles you drove your vehicle during 2009, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see page 2) **c** Other

6 Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

7 Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**

8a Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

For Paperwork Reduction Act Notice, see page 2.

Cat. No. 14374D

Schedule C-EZ (Form 1040) 2009

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Capital Gains and Losses**▶ Attach to Form 1040 or Form 1040NR. ▶ See Instructions for Schedule D (Form 1040).
▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2009Attachment
Sequence No. **12**

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1					
2 Enter your short-term totals, if any, from Schedule D-1, line 2		2			
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3			
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 10 of your Capital Loss Carryover Worksheet on page D-7 of the instructions				6 ()	
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)				7	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-7 of the instructions)	(e) Cost or other basis (see page D-7 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8					
9 Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)		10			
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12	
13 Capital gain distributions. See page D-2 of the instructions				13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 15 of your Capital Loss Carryover Worksheet on page D-7 of the instructions				14 ()	
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back				15	

For Paperwork Reduction Act Notice, see Form 1040 or Form 1040NR instructions.

Cat. No. 11338H

Schedule D (Form 1040) 2009

Part III Summary**16** Combine lines 7 and 15 and enter the result**16**

If line 16 is:

- **A gain**, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.
- **A loss**, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.
- **Zero**, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.

17 Are lines 15 and 16 **both** gains?

- ☐ **Yes**. Go to line 18.
- ☐ **No**. Skip lines 18 through 21, and go to line 22.

18 Enter the amount, if any, from line 7 of the **28% Rate Gain Worksheet** on page D-8 of the instructions ▶**18****19** Enter the amount, if any, from line 18 of the **Unrecaptured Section 1250 Gain Worksheet** on page D-9 of the instructions ▶**19****20** Are lines 18 and 19 **both** zero or blank?

- ☐ **Yes**. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR). **Do not** complete lines 21 and 22 below.
- ☐ **No**. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Schedule D Tax Worksheet** on page D-10 of the instructions. **Do not** complete lines 21 and 22 below.

21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the **smaller** of:

- The loss on line 16 or
- (\$3,000), or if married filing separately, (\$1,500) }

21 ()**Note.** When figuring which amount is smaller, treat both amounts as positive numbers.**22** Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?

- ☐ **Yes**. Complete Form 1040 through line 43, or Form 1040NR through line 40. Then complete the **Qualified Dividends and Capital Gain Tax Worksheet** on page 38 of the Instructions for Form 1040 (or in the Instructions for Form 1040NR).
- ☐ **No**. Complete the rest of Form 1040 or Form 1040NR.

Schedule D (Form 1040) 2009

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return

Supplemental Income and Loss
(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

▶ **Attach to Form 1040, 1040NR, or Form 1041.** ▶ **See Instructions for Schedule E (Form 1040).**

OMB No. 1545-0074

2009

Attachment
Sequence No. **13**
Your social security number

Part I **Income or Loss From Rental Real Estate and Royalties** **Note.** If you are in the business of renting personal property, use **Schedule C** or **C-EZ** (see page E-3). If you are an individual, report farm rental income or loss from **Form 4835** on page 2, line 40.

1 List the type and address of each rental real estate property:		2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See page E-3)		Yes	No	
A	B	C		A	B	C
Income:		Properties		Totals (Add columns A, B, and C.)		
3 Rents received	3	A	B	C	3	
4 Royalties received	4				4	
Expenses:						
5 Advertising	5					
6 Auto and travel (see page E-4)	6					
7 Cleaning and maintenance	7					
8 Commissions	8					
9 Insurance	9					
10 Legal and other professional fees	10					
11 Management fees	11					
12 Mortgage interest paid to banks, etc. (see page E-5)	12				12	
13 Other interest	13					
14 Repairs	14					
15 Supplies	15					
16 Taxes	16					
17 Utilities	17					
18 Other (list) ▶	18					
19 Add lines 5 through 18.	19				19	
20 Depreciation expense or depletion (see page E-5)	20				20	
21 Total expenses. Add lines 19 and 20	21					
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22					
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582 . Real estate professionals must complete line 43 on page 2	23	()	()	
24 Income. Add positive amounts shown on line 22. Do not include any losses	24				24	
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25	()		25	()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26				26	

For Paperwork Reduction Act Notice, see page E-8 of the instructions.

Cat. No. 11344L

Schedule E (Form 1040) 2009

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution. The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See page E-1.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see page E-7 before completing this section. ☐ **Yes** ☐ **No**

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A			<input type="checkbox"/>		<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>

Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A				
B				
C				
D				
29a Totals				
b Totals				
30 Add columns (g) and (j) of line 29a			30	
31 Add columns (f), (h), and (i) of line 29b			31 ()	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below			32	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss		Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A			
B			
34a Totals			
b Totals			
35 Add columns (d) and (f) of line 34a			35
36 Add columns (c) and (e) of line 34b			36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			37

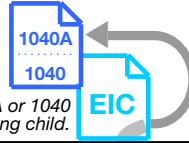
Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q , line 2c (see page E-7)	(d) Taxable income (net loss) from Schedules Q , line 1b	(e) Income from Schedules Q , line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835 . Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18 ▶	41	
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code T; and Schedule K-1 (Form 1041), line 14, code F (see page E-8)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see page E-2), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	43	

Schedule E (Form 1040) 2009

SCHEDULE EIC
(Form 1040A or 1040)Department of the Treasury
Internal Revenue Service (99)
Name(s) shown on return**Earned Income Credit****Qualifying Child Information**Complete and attach to Form 1040A or 1040
only if you have a qualifying child.

OMB No. 1545-0074

2009Attachment
Sequence No. **43**

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 41a and 41b, or Form 1040, lines 64a and 64b, to make sure that **(a)** you can take the EIC, and **(b)** you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See back of schedule for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information**Child 1****Child 2****Child 3**

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you only have to list three to get the maximum credit.						
2 Child's SSN The child must have an SSN as defined on page 43 of the Form 1040A instructions or page 50 of the Form 1040 instructions unless the child was born and died in 2009. If your child was born and died in 2009 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.						
3 Child's year of birth	Year _____ <i>If born after 1990, skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1990, skip lines 4a and 4b; go to line 5.</i>		Year _____ <i>If born after 1990, skip lines 4a and 4b; go to line 5.</i>	
4 If the child was born before 1991— a Was the child under age 24 at the end of 2009 and a student? b Was the child permanently and totally disabled during any part of 2009?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Continue.</i>	
	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue.</i> The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue.</i> The child is not a qualifying child.		<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Continue.</i> The child is not a qualifying child.	
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)						
6 Number of months child lived with you in the United States during 2009 • If the child lived with you for more than half of 2009 but less than 7 months, enter "7." • If the child was born or died in 2009 and your home was the child's home for the entire time he or she was alive during 2009, enter "12."	_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>		_____ months <i>Do not enter more than 12 months.</i>	

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Cat. No. 13339M

Schedule EIC (Form 1040A or 1040) 2009

SCHEDULE L
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

Standard Deduction for Certain Filers

▶ **Attach to Form 1040A or 1040.**

▶ **See instructions on back.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **57**

Name(s) shown on return

Your social security number



File this form *only* if you are increasing your standard deduction by certain state or local real estate taxes, new motor vehicle taxes, or a net disaster loss.

1 Enter the amount shown below for your filing status. • Single or married filing separately—\$5,700 • Married filing jointly or Qualifying widow(er)—\$11,400 • Head of household—\$8,350	1		
2 Can you (or your spouse if filing jointly) be claimed as a dependent? <input type="checkbox"/> No. Skip line 3; enter the amount from line 1 on line 4, and go to line 5. <input type="checkbox"/> Yes. Go to line 3.			
3 Is your earned income (defined on the back) more than \$650? <input type="checkbox"/> Yes. Add \$300 to your earned income. Enter the total <input type="checkbox"/> No. Enter \$950	3		
4 Enter the smaller of line 1 or line 3			4
5 Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if single or head of household). If blank, enter -0-			5
6 Form 1040 filers only, enter any net disaster loss from Form 4684, line 18			6
7 Enter the state and local real estate taxes that would be deductible on Schedule A, line 6, if you were itemizing your deductions. Do not include foreign real estate taxes (see instructions)	7		
8 Enter \$500 (\$1,000 if married filing jointly)	8		
9 Enter the smaller of line 7 or line 8			9
10 Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2009 for the purchase of a new motor vehicle after February 16, 2009 (see instructions)? <input type="checkbox"/> No. Skip lines 10 through 20 and go to line 21. <input type="checkbox"/> Yes. If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 10 through 19, enter -0- on line 20, and go to line 21	10		
11 Enter the purchase price (before taxes) of the new motor vehicles (see instructions)	11		
12 Is the amount on line 11 more than \$49,500? <input type="checkbox"/> No. Enter the amount from line 10. <input type="checkbox"/> Yes. Enter the portion of the tax from line 10 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle (see instructions)	12		
13 Enter the amount from Form 1040, line 38, or Form 1040A, line 22	13		
14 Form 1040 filers only, enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico	14		
15 Add lines 13 and 14	15		
16 Enter \$125,000 (\$250,000 if married filing jointly)	16		
17 Is the amount on line 15 more than the amount on line 16? <input type="checkbox"/> No. Skip lines 17 through 19, enter the amount from line 12 on line 20, and go to line 21. <input type="checkbox"/> Yes. Subtract line 16 from line 15	17		
18 Divide line 17 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	18		
19 Multiply line 12 by line 18	19		
20 Subtract line 19 from line 12			20
21 Add lines 4, 5, 6, 9, and 20. Enter the total here and on Form 1040, line 40a, or Form 1040A, line 24a. Also check the box on Form 1040, line 40b, or Form 1040A, line 24b	21		

For Paperwork Reduction Act Notice, see Form 1040A or 1040 instructions.

Cat. No. 49875F

Schedule L (Form 1040A or 1040) 2009

SCHEDULE M
(Form 1040A or 1040)

Department of the Treasury
Internal Revenue Service (99)

**Making Work Pay and Government
Retiree Credits**

▶ **Attach to Form 1040A, 1040, or 1040NR.**

▶ **See separate instructions.**

OMB No. 1545-0074

2009

Attachment
Sequence No. **166**

Name(s) shown on return

Your social security number

1a Important: See the instructions if you can be claimed as someone else's dependent, you have a net loss from a business, your wages include pay for work performed while an inmate in a penal institution, or you are filing Form 1040NR, 2555, or 2555-EZ. Residents of Puerto Rico or American Samoa, see Pub. 570.

Do you (and your spouse if filing jointly) have 2009 wages of more than \$6,451 (\$12,903 if married filing jointly)?

- ☐ **Yes.** Skip lines 1a through 3. Enter \$400 (\$800 if married filing jointly) on line 4 and go to line 5.
☐ **No.** Enter your earned income (see instructions) **1a**

b Nontaxable combat pay included on line 1a (see instructions) **1b**

2 Multiply line 1a by 6.2% (.062) **2**

3 Enter \$400 (\$800 if married filing jointly) **3**

4 Enter the **smaller** of line 2 or line 3 (unless you checked "Yes" on line 1a) **4**

5 Enter the amount from Form 1040, line 38*, or Form 1040A, line 22 **5**

6 Enter \$75,000 (\$150,000 if married filing jointly) **6**

7 Is the amount on line 5 more than the amount on line 6?

- ☐ **No.** Skip line 8. Enter the amount from line 4 on line 9 below.
☐ **Yes.** Subtract line 6 from line 5 **7**

8 Multiply line 7 by 2% (.02) **8**

9 Subtract line 8 from line 4. If zero or less, enter -0- **9**

10 Did you (or your spouse, if filing jointly) receive an economic recovery payment in 2009? You may have received this payment if you received social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits (see instructions).

- ☐ **No.** Enter -0- on line 10 and go to line 11.
☐ **Yes.** Enter the total of the payments received by you (and your spouse, if filing jointly). Do not enter more than \$250 (\$500 if married filing jointly) } . . . **10**

11 Did you (or your spouse, if filing jointly) receive a pension or annuity in 2009 for services performed as an employee of the U.S. Government or any U.S. state or local government from work **not** covered by social security? Do not include any pension or annuity reported on Form W-2.

- ☐ **No.** Enter -0- on line 11 and go to line 12.
☐ **Yes.** • If you checked "No" on line 10, enter \$250 (\$500 if married filing jointly and the answer on line 11 is "Yes" for both spouses)
• If you checked "Yes" on line 10, enter -0- (exception: enter \$250 if filing jointly and the spouse who received the pension or annuity did not receive an economic recovery payment described on line 10) } . . . **11**

12 Add lines 10 and 11 **12**

13 Subtract line 12 from line 9. If zero or less, enter -0- **13**

14 Making work pay and government retiree credits. Add lines 11 and 13. Enter the result here and on Form 1040, line 63; Form 1040A, line 40; or Form 1040NR, line 60 **14**

*If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see instructions.

For Paperwork Reduction Act Notice, see Form 1040A, 1040, or 1040NR instructions.

Cat. No. 52903Q

Schedule M (Form 1040A or 1040) 2009



Printed on recycled paper

SCHEDULE SE
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Self-Employment Tax

▶ **Attach to Form 1040.**

▶ **See Instructions for Schedule SE (Form 1040).**

OMB No. 1545-0074

2009

Attachment
Sequence No. **17**

Name of person with **self-employment** income (as shown on Form 1040)

Social security number of person
with **self-employment** income ▶

Who Must File Schedule SE

You must file Schedule SE if:

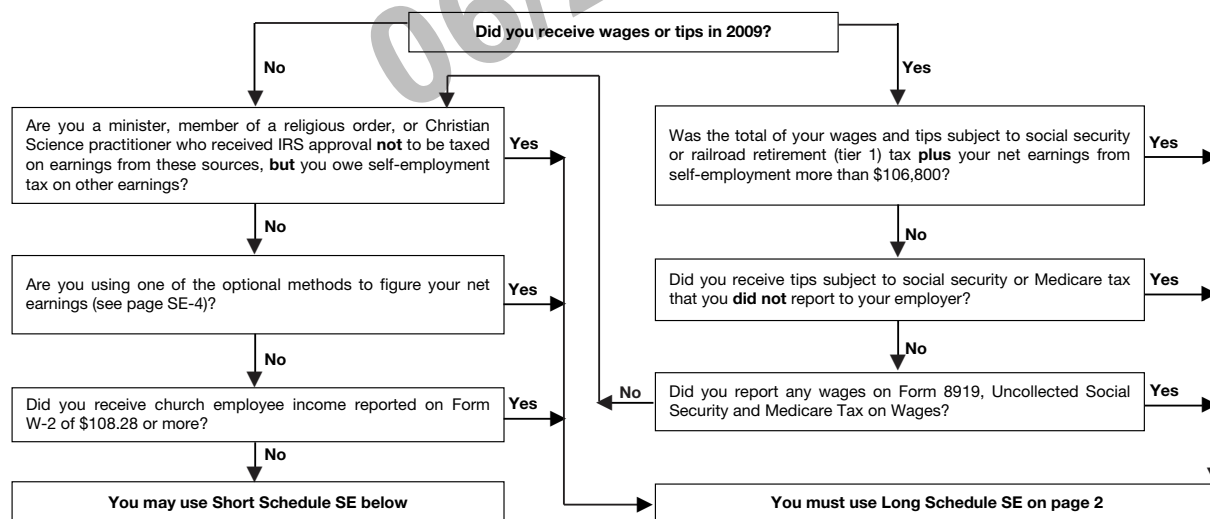
- You had net earnings from self-employment from **other than** church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) of \$400 or more, **or**
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order **is not** church employee income (see page SE-1).

Note. Even if you had a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE (see page SE-4).

Exception. If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner **and** you filed Form 4361 and received IRS approval not to be taxed on those earnings, **do not** file Schedule SE. Instead, write "Exempt—Form 4361" on Form 1040, line 56.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE*, above.



Section A—Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b ()
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report	2		
3 Combine lines 1a, 1b, and 2	3		
4 Net earnings from self-employment. Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax ▶	4		
5 Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 15.3% (.153). Enter the result here and on Form 1040, line 56. • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$13,243.20 to the result. Enter the total here and on Form 1040, line 56.	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (.50). Enter the result here and on Form 1040, line 27	6		

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11358Z

Schedule SE (Form 1040) 2009

Name of person with **self-employment** income (as shown on Form 1040)Social security number of person
with **self-employment** income ▶**Section B—Long Schedule SE****Part I Self-Employment Tax**

Note. If your only income subject to self-employment tax is **church employee income**, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See page SE-1.

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I	▶	<input type="checkbox"/>
1a	Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip lines 1a and 1b if you use the farm optional method (see page SE-4)	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 6b, or listed on Schedule K-1 (Form 1065), box 20, code X	1b	
2	Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see page SE-1 for types of income to report on this line. See page SE-3 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4)	2	
3	Combine lines 1a, 1b, and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3	4a	
b	If you elect one or both of the optional methods, enter the total of lines 15 and 17 here	4b	
c	Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶	4c	
5a	Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a	
b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b	
6	Net earnings from self-employment. Add lines 4c and 5b	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2009	7	106,800 00
8a	Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$106,800 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax (from Form 4137, line 10)	8b	
c	Wages subject to social security tax (from Form 8919, line 10)	8c	
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 . ▶	9	
10	Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10	
11	Multiply line 6 by 2.9% (.029)	11	
12	Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 56.	12	
13	Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.50). Enter the result here and on Form 1040, line 27.	13	

Part II Optional Methods To Figure Net Earnings (see page SE-4)

Farm Optional Method. You may use this method **only** if (a) your gross farm income¹ was not more than \$6,540, or (b) your net farm profits² were less than \$4,721.

14	Maximum income for optional methods	14	4,360 00
15	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income ¹ (not less than zero) or \$4,360. Also include this amount on line 4b above	15	

Nonfarm Optional Method. You may use this method **only** if (a) your net nonfarm profits³ were less than \$4,721 and also less than 72.189% of your gross nonfarm income,⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution.** You may use this method no more than five times.

16	Subtract line 15 from line 14	16	
17	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income ⁴ (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17	

¹ From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.² From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.



Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 3, on page 50. Otherwise, use Worksheet B that begins on page 53.


Part 1**All Filers Using Worksheet A**

1. Enter your earned income from Step 5 on page 50.

1	
---	--

2. Look up the amount on line 1 above in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

2	
---	--

If line 2 is zero,  You cannot take the credit. Enter “No” on the dotted line next to line 64a.

3. Enter the amount from Form 1040, line 38.

3	
---	--

4. Are the amounts on lines 3 and 1 the same?

- ☐ **Yes.** Skip line 5; enter the amount from line 2 on line 6.
☐ **No.** Go to line 5.

Part 2**Filers Who Answered “No” on Line 4**

5. If you have:

- No qualifying children, is the amount on line 3 less than \$7,500 (\$12,500 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 3 less than \$16,450 (\$21,450 if married filing jointly)?

☐ **Yes.** Leave line 5 blank; enter the amount from line 2 on line 6.

☐ **No.** Look up the amount on line 3 in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

Look at the amounts on lines 5 and 2. Then, enter the **smaller** amount on line 6.

5	
---	--

Part 3**Your Earned Income Credit**

6. This is your earned income credit.

6	
---	--

Enter this amount on Form 1040, line 64a.

Reminder—

- ✓ If you have a qualifying child, complete and attach Schedule EIC.



If your EIC for a year after 1996 was reduced or disallowed, see page 51 to find out if you must file Form 8862 to take the credit for 2009.

Worksheet B—Earned Income Credit (EIC)—Lines 64a and 64b

Keep for Your Records



Use this worksheet if you answered “Yes” to Step 5, question 3, on page 50.

- ✓ Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- ✓ If you are married filing a joint return, include your spouse’s amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

Part 1

Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE

1a. Enter the amount from Schedule SE, Section A, line 3, or Section B, line 3, whichever applies.		1a	
b. Enter any amount from Schedule SE, Section B, line 4b, and line 5a.	+	1b	
c. Combine lines 1a and 1b.	=	1c	
d. Enter the amount from Schedule SE, Section A, line 6, or Section B, line 13, whichever applies.	–	1d	
e. Subtract line 1d from 1c.	=	1e	

Part 2

Self-Employed NOT Required To File Schedule SE

For example, your net earnings from self-employment were less than \$400.

2. Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any income or loss from a qualified joint venture reporting only rental real estate income not subject to self-employment tax.

a. Enter any net farm profit or (loss) from Schedule F, line 36, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.		2a	
b. Enter any net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1*.	+	2b	
c. Combine lines 2a and 2b.	=	2c	

*Reduce any Schedule K-1 amounts by any partnership section 179 expense deduction claimed, unreimbursed partnership expenses claimed, and depletion claimed on oil and gas properties. If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Section A. Enter your name and social security number on Schedule SE and attach it to your return.

Part 3

Statutory Employees Filing Schedule C or C-EZ

3. Enter the amount from Schedule C, line 1, or Schedule C-EZ, line 1, that you are filing as a statutory employee.	3	
---	---	--

Part 4

All Filers Using Worksheet B

Note. If line 4b includes income on which you should have paid self-employment tax but did not, we may reduce your credit by the amount of self-employment tax not paid.

4a. Enter your earned income from Step 5 on page 50.	4a	
b. Combine lines 1e, 2c, 3, and 4a. This is your total earned income.	4b	

If line 4b is zero or less, You cannot take the credit. Enter “No” on the dotted line next to line 64a.

5. If you have:
- 3 or more qualifying children, is line 4b less than \$43,279 (\$48,279 if married filing jointly)?
 - 2 qualifying children, is line 4b less than \$40,295 (\$45,295 if married filing jointly)?
 - 1 qualifying child, is line 4b less than \$35,463 (\$40,463 if married filing jointly)?
 - No qualifying children, is line 4b less than \$13,440 (\$18,440 if married filing jointly)?
- ☐ **Yes.** If you want the IRS to figure your credit, see page 50. If you want to figure the credit yourself, enter the amount from line 4b on line 6 (page 54).
- ☐ **No.** You cannot take the credit. Enter “No” on the dotted line next to line 64a.


**Part 5****All Filers Using Worksheet B**

6. Enter your total earned income from Part 4, line 4b, on page 53.

6

7. Look up the amount on line 6 above in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here.

7

If line 7 is zero,  You cannot take the credit. Enter “No” on the dotted line next to line 64a.

8. Enter the amount from Form 1040, line 38.

8

9. Are the amounts on lines 8 and 6 the same?

- ☐ **Yes.** Skip line 10; enter the amount from line 7 on line 11.
☐ **No.** Go to line 10.

Part 6**Filers Who Answered “No” on Line 9**

10. If you have:

- No qualifying children, is the amount on line 8 less than \$7,500 (\$12,500 if married filing jointly)?
- 1 or more qualifying children, is the amount on line 8 less than \$16,450 (\$21,450 if married filing jointly)?

☐ **Yes.** Leave line 10 blank; enter the amount from line 7 on line 11.

☐ **No.** Look up the amount on line 8 in the EIC Table on pages 55–71 to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. Look at the amounts on lines 10 and 7. Then, enter the **smaller** amount on line 11.

10

Part 7**Your Earned Income Credit**

11. **This is your earned income credit.**

11

Reminder—

- ✓ If you have a qualifying child, complete and attach Schedule EIC.



Enter this amount on Form 1040, line 64a.



If your EIC for a year after 1996 was reduced or disallowed, see page 51 to find out if you must file Form 8862 to take the credit for 2009.



- To be a qualifying child for the child tax credit, the child must be your dependent, **under age 17** at the end of 2009, and meet all the conditions in Steps 1 through 3 on page 17.
- **Do not** use this worksheet if you answered “Yes” to question 1 or 2 on page 42. Instead, use Pub. 972.

Part 1

1. Number of qualifying children: _____ × \$1,000.
Enter the result.

1

2. Enter the amount from Form 1040, line 38.

2

3. Enter the amounts shown below for your filing status.

• Married filing jointly — \$110,000

• Single, head of household, or
qualifying widow(er) — \$75,000

• Married filing separately — \$55,000

3

4. Is the amount on line 2 more than the amount on line 3?

☐ **No.** Leave line 4 blank. Enter -0- on line 5.

☐ **Yes.** Subtract line 3 from line 2.

If the result is not a multiple of \$1,000,
increase it to the next multiple of \$1,000.
For example, increase \$425 to \$1,000,
increase \$1,025 to \$2,000, etc.

4

5. Multiply the amount on line 4 by 5% (.05). Enter the result.

5

6. Is the amount on line 1 more than the amount on line 5?

☐ **No.**



You cannot take the child tax credit on Form 1040,
line 51. You also cannot take the additional child
tax credit on Form 1040, line 65. Complete the rest
of your Form 1040.

☐ **Yes.** Subtract line 5 from line 1. Enter the result.

Go to Part 2 on the next page.

6

Before you begin Part 2: Figure the amount of any
credits you are claiming on Form 5695, Part I; Form
8834, Part I; Form 8910; Form 8936; or Schedule R.



Part 2

7. Enter the amount from Form 1040, line 46.

7

8. Add the following amounts from:

Form 1040, line 47 _____

Form 1040, line 48 + _____

Form 1040, line 49 + _____

Form 1040, line 50 + _____

Form 5695, line 11 + _____

Form 8834, line 22 + _____

Form 8910, line 21 + _____

Form 8936, line 14 + _____

Schedule R, line 24 + _____ Enter the total.

8

9. Are the amounts on lines 7 and 8 the same?

☐ **Yes.** 

You cannot take this credit because there is no tax to reduce. However, you may be able to take the **additional child tax credit**. See the **TIP** below.

☐ **No.** Subtract line 8 from line 7.

9

10. Is the amount on line 1 more than the amount on line 9?

☐ **Yes.** Enter the amount from line 9. Also, you may be able to take the **additional child tax credit**. See the **TIP** below.

This is your child tax credit.

☐ **No.** Enter the amount from line 1.

10

Enter this amount on Form 1040, line 51.



You may be able to take the **additional child tax credit** on Form 1040, line 65, if you answered "Yes" on line 9 or line 10 above.

- First, complete your Form 1040 through lines 64a and 64b.
- Then, use Form 8812 to figure any additional child tax credit.



Foreign Earned Income Tax Worksheet—Line 44

Keep for Your Records



If Form 1040, line 43, is zero, do not complete this worksheet.

- | | | |
|--|----|--|
| 1. Enter the amount from Form 1040, line 43 | 1. | |
| 2. Enter the amount from your (and your spouse's, if filing jointly) Form 2555, lines 45 and 50, or Form 2555-EZ, line 18 | 2. | |
| 3. Add lines 1 and 2 | 3. | |
| 4. Tax on the amount on line 3. Use the Tax Table, Tax Computation Worksheet, Qualified Dividends and Capital Gain Tax Worksheet*, Schedule D Tax Worksheet*, or Form 8615, whichever applies. See the instructions for line 44 that begin on page 37 to see which tax computation method applies | 4. | |
| 5. Tax on the amount on line 2. Use the Tax Table or Tax Computation Worksheet, whichever applies | 5. | |
| 6. Subtract line 5 from line 4. Enter the result. If zero or less, enter -0-. Also include this amount on Form 1040, line 44 | 6. | |

*Enter the amount from line 3 above on line 1 of the Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet if you use either of those worksheets to figure the tax on line 4 above. Complete the rest of that worksheet through line 6 (line 10 if you use the Schedule D Tax Worksheet). Next, you must determine if you have a capital gain excess. To find out if you have a capital gain excess, subtract Form 1040, line 43, from line 6 of your Qualified Dividends and Capital Gain Tax Worksheet (line 10 of your Schedule D Tax Worksheet). If the result is more than zero, that amount is your capital gain excess.

If you do not have a capital gain excess, complete the rest of either of those worksheets according to the worksheet's instructions. Then complete lines 5 and 6 above.

If you have a capital gain excess, complete a second Qualified Dividends and Capital Gain Tax Worksheet or Schedule D Tax Worksheet (whichever applies) as instructed above but in its entirety and with the following additional modifications. Then complete lines 5 and 6 above. These modifications are to be made only for purposes of filling out the Foreign Earned Income Tax Worksheet above.

1. Reduce (but not below zero) the amount you would otherwise enter on line 3 of your Qualified Dividends and Capital Gain Tax Worksheet or line 9 of your Schedule D Tax Worksheet by your capital gain excess.
2. Reduce (but not below zero) the amount you would otherwise enter on Form 1040, line 9b, by any of your capital gain excess not used in (1) above.
3. Reduce (but not below zero) the amount on your Schedule D (Form 1040), line 18, by your capital gain excess.
4. Include your capital gain excess as a loss on line 16 of your Unrecaptured Section 1250 Gain Worksheet on page D-9 of the Instructions for Schedule D (Form 1040).

IRA Deduction Worksheet—Line 32

Keep for Your Records




If you were age 70½ or older at the end of 2009, you cannot deduct any contributions made to your traditional IRA or treat them as nondeductible contributions. **Do not** complete this worksheet for anyone age 70½ or older at the end of 2009. If you are married filing jointly and only one spouse was under age 70½ at the end of 2009, complete this worksheet only for that spouse.

Before you begin:

- ✓ Be sure you have read the list on page 31. You may not be eligible to use this worksheet.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 35).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2009, enter "D" on the dotted line next to Form 1040, line 32. If you do not, you may get a math error notice from the IRS.

		Your IRA	Spouse's IRA
1a.	Were you covered by a retirement plan (see page 31)?	1a. <input type="checkbox"/> Yes <input type="checkbox"/> No	
b.	If married filing jointly, was your spouse covered by a retirement plan?		1b. <input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Next. If you checked "No" on line 1a (and "No" on line 1b if married filing jointly), skip lines 2 through 6, enter the applicable amount below on line 7a (and line 7b if applicable), and go to line 8.</p> <ul style="list-style-type: none"> • \$5,000, if under age 50 at the end of 2009. • \$6,000, if age 50 or older but under age 70½ at the end of 2009. <p>Otherwise, go to line 2.</p>			
2.	Enter the amount shown below that applies to you.		
	<ul style="list-style-type: none"> • Single, head of household, or married filing separately and you lived apart from your spouse for all of 2009, enter \$65,000 • Qualifying widow(er), enter \$109,000 • Married filing jointly, enter \$109,000 in both columns. But if you checked "No" on either line 1a or 1b, enter \$176,000 for the person who was not covered by a plan • Married filing separately and you lived with your spouse at any time in 2009, enter \$10,000 	2a. <input type="text"/>	2b. <input type="text"/>
3.	Enter the amount from Form 1040, line 22	3. <input type="text"/>	
4.	Enter the total of the amounts from Form 1040, lines 23 through 31a, plus any write-in adjustments you entered on the dotted line next to line 36	4. <input type="text"/>	
5.	Subtract line 4 from line 3. If married filing jointly, enter the result in both columns	5a. <input type="text"/>	5b. <input type="text"/>
6.	Is the amount on line 5 less than the amount on line 2?		
	<input type="checkbox"/> No. None of your IRA contributions are deductible. For details on nondeductible IRA contributions, see Form 8606.		
	<input type="checkbox"/> Yes. Subtract line 5 from line 2 in each column. Follow the instruction below that applies to you.		
	<ul style="list-style-type: none"> • If single, head of household, or married filing separately, and the result is \$10,000 or more, enter the applicable amount below on line 7 for that column and go to line 8. <ul style="list-style-type: none"> i. \$5,000, if under age 50 at the end of 2009. ii. \$6,000, if age 50 or older but under age 70½ at the end of 2009. <p>Otherwise, go to line 7.</p> • If married filing jointly or qualifying widow(er), and the result is \$20,000 or more (\$10,000 or more in the column for the IRA of a person who was not covered by a retirement plan), enter the applicable amount below on line 7 for that column and go to line 8. <ul style="list-style-type: none"> i. \$5,000, if under age 50 at the end of 2009. ii. \$6,000 if age 50 or older but under age 70½ at the end of 2009. <p>Otherwise, go to line 7.</p> 	6a. <input type="text"/>	6b. <input type="text"/>

IRA Deduction Worksheet—Line 32 (continued)

	7a.	7b.
7. Multiply lines 6a and 6b by the percentage below that applies to you. If the result is not a multiple of \$10, increase it to the next multiple of \$10 (for example, increase \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200. <ul style="list-style-type: none"> • Single, head of household, or married filing separately, multiply by 50% (.50)(or by 60% (.60) in the column for the IRA of a person who is age 50 or older at the end of 2009) • Married filing jointly or qualifying widow(er), multiply by 25% (.25) (or by 30% (.30) in the column for the IRA of a person who is age 50 or older at the end of 2009). But if you checked "No" on either line 1a or 1b, then in the column for the IRA of the person who was not covered by a retirement plan, multiply by 50% (.50) (or by 60% (.60) if age 50 or older at the end of 2009) 	Your IRA <input type="text"/>	Spouse's IRA <input type="text"/>
8. Enter the total of your (and your spouse's if filing jointly): <ul style="list-style-type: none"> • Wages, salaries, tips, etc. Generally, this is the amount reported in box 1 of Form W-2. See page 31 for exceptions • Alimony and separate maintenance payments reported on Form 1040, line 11 • Nontaxable combat pay. This amount should be reported in box 12 of Form W-2 with code Q 	8. <input type="text"/>	
9. Enter the earned income you (and your spouse if filing jointly) received as a self-employed individual or a partner. Generally, this is your (and your spouse's if filing jointly) net earnings from self-employment if your personal services were a material income-producing factor, minus any deductions on Form 1040, lines 27 and 28. If zero or less, enter -0-. For more details, see Pub. 590	9. <input type="text"/>	
10. Add lines 8 and 9	10. <input type="text"/>	
<div style="display: flex; align-items: center;"> <div style="text-align: center; margin-right: 10px;">  <p>CAUTION</p> </div> <div> <p><i>If married filing jointly and line 10 is less than \$10,000 (\$11,000 if one spouse is age 50 or older at the end of 2009; \$12,000 if both spouses are age 50 or older at the end of 2009), stop here and see Pub. 590 to figure your IRA deduction.</i></p> </div> </div>		
11. Enter traditional IRA contributions made, or that will be made by April 15, 2010, for 2009 to your IRA on line 11a and to your spouse's IRA on line 11b	11a. <input type="text"/>	11b. <input type="text"/>
12. On line 12a, enter the smallest of line 7a, 10, or 11a. On line 12b, enter the smallest of line 7b, 10, or 11b. This is the most you can deduct. Add the amounts on lines 12a and 12b and enter the total on Form 1040, line 32. Or, if you want, you can deduct a smaller amount and treat the rest as a nondeductible contribution (see Form 8606)	12a. <input type="text"/>	12b. <input type="text"/>

Qualified Dividends and Capital Gain Tax Worksheet—Line 44

Keep for Your Records



Before you begin: ✓ See the instructions for line 44 that begin on page 37 to see if you can use this worksheet to figure your tax.
 ✓ If you do not have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the worksheet on page 38	1.	
2. Enter the amount from Form 1040, line 9b*	2.	
3. Are you filing Schedule D?*		
<input type="checkbox"/> Yes. Enter the smaller of line 15 or 16 of Schedule D. If either line 15 or line 16 is a loss, enter -0-	3.	
<input type="checkbox"/> No. Enter the amount from Form 1040, line 13		
4. Add lines 2 and 3	4.	
5. If you are claiming investment interest expense on Form 4952, enter the amount from line 4g of that form. Otherwise, enter -0-	5.	
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	
8. Enter the smaller of:		
<ul style="list-style-type: none"> • The amount on line 1, or • \$33,950 if single or married filing separately, \$67,900 if married filing jointly or qualifying widow(er), \$45,500 if head of household. 	8.	
9. Is the amount on line 7 equal to or more than the amount on line 8?		
<input type="checkbox"/> Yes. Skip lines 9 and 10; go to line 11 and check the "No" box.	9.	
<input type="checkbox"/> No. Enter the amount from line 7	10.	
10. Subtract line 9 from line 8		
11. Are the amounts on lines 6 and 10 the same?		
<input type="checkbox"/> Yes. Skip lines 11 through 14; go to line 15.	11.	
<input type="checkbox"/> No. Enter the smaller of line 1 or line 6	12.	
12. Enter the amount from line 10 (if line 10 is blank, enter -0-)	13.	
13. Subtract line 12 from line 11	14.	
14. Multiply line 13 by 15% (.15)	15.	
15. Figure the tax on the amount on line 7. Use the Tax Table or Tax Computation Worksheet, whichever applies	16.	
16. Add lines 14 and 15	17.	
17. Figure the tax on the amount on line 1. Use the Tax Table or Tax Computation Worksheet, whichever applies	18.	
18. Tax on all taxable income. Enter the smaller of line 16 or line 17. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, do not enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the worksheet on page 38		

*If you are filing Form 2555 or 2555-EZ, see the footnote in the worksheet on page 38 before completing this line.

Simplified Method Worksheet—Lines 16a and 16b

Keep for Your Records



Before you begin: ✓ If you are the beneficiary of a deceased employee or former employee who died **before** August 21, 1996, include any death benefit exclusion that you are entitled to (up to \$5,000) in the amount entered on line 2 below.

Note. If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 16b. Enter the total pension or annuity payments received in 2009 on Form 1040, line 16a.

1. Enter the total pension or annuity payments received in 2009. Also, enter this amount on Form 1040, line 16a	1.	
2. Enter your cost in the plan at the annuity starting date	2.	
Note. If you completed this worksheet last year, skip line 3 and enter the amount from line 4 of last year's worksheet on line 4 below (even if the amount of your pension or annuity has changed). Otherwise, go to line 3.		
3. Enter the appropriate number from Table 1 below. But if your annuity starting date was after 1997 and the payments are for your life and that of your beneficiary, enter the appropriate number from Table 2 below	3.	
4. Divide line 2 by the number on line 3	4.	
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was before 1987, skip lines 6 and 7 and enter this amount on line 8. Otherwise, go to line 6	5.	
6. Enter the amount, if any, recovered tax free in years after 1986. If you completed this worksheet last year, enter the amount from line 10 of last year's worksheet	6.	
7. Subtract line 6 from line 2	7.	
8. Enter the smaller of line 5 or line 7	8.	
9. Taxable amount. Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 16b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R. If you are a retired public safety officer, see <i>Insurance Premiums for Retired Public Safety Officers</i> on page 25 before entering an amount on line 16b.	9.	
10. Was your annuity starting date before 1987?		
<input type="checkbox"/> Yes. Leave line 10 blank.		
<input type="checkbox"/> No. Add lines 6 and 8. This is the amount you have recovered tax free through 2009. You will need this number when you fill out this worksheet next year	10.	

Table 1 for Line 3 Above

AND your annuity starting date was—

IF the age at annuity starting date (see page 25) was . . .

before November 19, 1996, enter on line 3 . . .

after November 18, 1996, enter on line 3 . . .

55 or under
56–60
61–65
66–70
71 or older

300
260
240
170
120

360
310
260
210
160

Table 2 for Line 3 Above

IF the combined ages at annuity starting date (see page 25) were . . .

THEN enter on line 3 . . .

110 or under
111–120
121–130
131–140
141 or older

410
360
310
260
210

Social Security Benefits Worksheet—Lines 20a and 20b

Keep for Your Records



Before you begin:

- ✓ Complete Form 1040, lines 21 and 23 through 32, if they apply to you.
- ✓ Figure any write-in adjustments to be entered on the dotted line next to line 36 (see the instructions for line 36 on page 35).
- ✓ If you are married filing separately and you lived apart from your spouse for all of 2009, enter "D" to the right of the word "benefits" on line 20a. If you do not, you may get a math error notice from the IRS.
- ✓ Be sure you have read the **Exception** on page 27 to see if you can use this worksheet instead of a publication to find out if any of your benefits are taxable.

1.	Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 . Also, enter this amount on Form 1040, line 20a.	1.	<input type="text"/>
2.	Enter one-half of line 1	2.	<input type="text"/>
3.	Enter the total of the amounts from Form 1040, lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21	3.	<input type="text"/>
4.	Enter the amount, if any, from Form 1040, line 8b	4.	<input type="text"/>
5.	Add lines 2, 3, and 4	5.	<input type="text"/>
6.	Enter the total of the amounts from Form 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36	6.	<input type="text"/>
7.	Is the amount on line 6 less than the amount on line 5?		
	<input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b.		
	<input type="checkbox"/> Yes. Subtract line 6 from line 5		
8.	If you are: <ul style="list-style-type: none"> • Married filing jointly, enter \$32,000 • Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2008, enter \$25,000 • Married filing separately and you lived with your spouse at any time in 2008, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17 		
9.	Is the amount on line 8 less than the amount on line 7?		
	<input type="checkbox"/> No. None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b. If you are married filing separately and you lived apart from your spouse for all of 2009, be sure you entered "D" to the right of the word "benefits" on line 20a.		
	<input type="checkbox"/> Yes. Subtract line 8 from line 7		
10.	Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2009 . .	10.	<input type="text"/>
11.	Subtract line 10 from line 9. If zero or less, enter -0-	11.	<input type="text"/>
12.	Enter the smaller of line 9 or line 10	12.	<input type="text"/>
13.	Enter one-half of line 12	13.	<input type="text"/>
14.	Enter the smaller of line 2 or line 13	14.	<input type="text"/>
15.	Multiply line 11 by 85% (.85). If line 11 is zero, enter -0-	15.	<input type="text"/>
16.	Add lines 14 and 15	16.	<input type="text"/>
17.	Multiply line 1 by 85% (.85)	17.	<input type="text"/>
18.	Taxable social security benefits. Enter the smaller of line 16 or line 17. Also enter this amount on Form 1040, line 20b	18.	<input type="text"/>



TIP If any of your benefits are taxable for 2009 **and** they include a lump-sum benefit payment that was for an earlier year, you may be able to reduce the taxable amount. See Pub. 915 for details.

Standard Deduction Worksheet—Line 40a

Keep for Your Records



Do not complete this worksheet if you checked the box on line 39b; your standard deduction is zero. Also, do not complete this worksheet if you must use Schedule L to figure your standard deduction; see *Exception* on page 35.

<p>1. Enter the amount shown below for your filing status.</p> <ul style="list-style-type: none"> • Single or married filing separately—\$5,700 • Married filing jointly or Qualifying widow(er)—\$11,400 • Head of household—\$8,350 	} 1.			
<p>2. Can you (or your spouse if filing jointly) be claimed as a dependent?</p> <p><input type="checkbox"/> No. Skip line 3; enter the amount from line 1 on line 4, and go to line 5.</p> <p><input type="checkbox"/> Yes. Go to line 3.</p>					
<p>3. Is your earned income* more than \$650?</p> <p><input type="checkbox"/> Yes. Add \$300 to your earned income. Enter the total</p> <p><input type="checkbox"/> No. Enter \$950</p>	} 3.			
<p>4. Enter the smaller of line 1 or line 3..... 4.</p>					
<p>5. If born before January 2, 1945, or blind, multiply the number on Form 1040, line 39a, by \$1,100 (\$1,400 if single or head of household). Otherwise, enter -0- 5.</p>					
<p>6. Add lines 4 and 5. Enter the total here and on Form 1040, line 40a 6.</p>					

**Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.*

2008 Comprehensive Problems and Practice Exercise Answers

On the following pages are the 2008 answers to the Comprehensive Problems and Practice Exercises.

This publication goes to print before TaxWise 2009 (TW09) is released and tax law changes have been finalized. Therefore, the answers for 2009 will be available in late mid-December 2009 on irs.gov, key word "Community Network."

Training Problems and Exercise Answers for 2008 Pub 4491-W

Training Problems and Exercise Answers for 2009 Pub 4491-W

Pub 4491-W TaxWise 2008 Answers

Using TW 2008

	Problem/ Exercise	AGI	TAXABLE INCOME	TOTAL TAX	TOTAL PAYMENTS	REFUND/ (DUE)	Notes
		LINE 37	LINE 43	LINE 61	LINE 71	LINE 73/75	
A	BENNETT	34,606	5,206	1,200	5,511	2,156	
1	MADISON	7,333	1,883	189	159	-30	
2	PARKS	44,225	22,225	761	1,436	675	
3	BATES	36,924	24,474	3,270	6,934	3,664	
4	CLARK	59,454	38,054	3,909	3,884	-25	
B	GRAHAM	39,072	8,760	390	4,077	3,687	Using T/F and Form 8863
5	EVANS	29,362	13,862	900	3,426	2,526	Using 8863
6	CARLTON	25,128	6,552	0	7,176	7,176	Tuition & Fees
7	MOORE	29,844	4,444	0	5,722	5,722	
8	WEBSTER	18,798	5,564	236	3,899	3,663	
8	TAYLOR	15,829	6,879	1,230	1,072	-158	
C	KENT	71,157	38,726	2,217	5,844	1,813	
9	BAYLOR	50,620	23,170	1,434	2,380	946	
10	AUSTIN	38,211	27,689	3,720	4,936	1,216	
11	FLEMING	28,999	13,499	1,363	3,721	2,358	Tuition & Fees
12	STERLING	57,080	32,580	2,278	2,894	616	
D	FANNIN	37,940	9,020	0	3,404	3,404	
13	WINSTON	9,036	0	1,371	5,610	4,239	
14	FALLS	41,741	13,341	0	6,380	6,380	
15	CARPENTER	23,224	1,824	0	2,367	2,367	
E	HOLMES	34,080	12,680	148	2,424	2,276	
16	HILL	35,404	17,504	2,625	4,248	1,623	
17	BRYAN	71,650	53,750	4,964	10,000	5,036	
SUPPLEMENTALS							
BASIC:							
	MADISON	7,943	2,493	252	224	-28	
	1040-X shows \$2 refund						
ADVANCED:							
1	BATES						
	Supplemental 1-1	42,766	30,316	5,036	6,934	1,898	
	Supplemental 1-2	42,766	30,316	5,036	6,934	1,898	
2	EVANS						
	Supplemental 2-1	39,362	23,862	3,371	3,487	116	
	Supplemental 2-2	40,112	24,612	3,401	3,487	86	
3	CLARK						
	Supplemental 3-1	64,189	42,789	5,333	3,884	-1,449	
	Supplemental 3-2	66,079	44,679	5,333	3,884	-1,449	
	Supplemental 3-3	66,079	44,679	5,333	3,884	-1,449	
	Supplemental 3-4	76,079	54,679	7,833	4,884	-2,949	
	Supplemental 3-5	69,562	48,162	6,858	4,884	-1,974	
	Supplemental 3-6	69,562	48,162	6,499	4,884	-1,615	